

**ELIZABETH
BOARD OF EDUCATION**

Elizabeth, New Jersey

**Comprehensive Annual Financial Report
For the Year ended June 30, 2012**

**Comprehensive Annual
Financial Report**

Of the

Elizabeth School District

Elizabeth, New Jersey

For the fiscal Year Ended June 30, 2012

Prepared by

**Elizabeth Board of Education
Office of the Comptroller**

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Introductory Section



Pablo Muñoz
Superintendent of Schools

Harold E. Kennedy, Jr.
School Business Administrator/Board Secretary

December 5, 2012

Honorable President and

Board Members of the Elizabeth Board of Education
500 North Broad Street
Elizabeth, New Jersey 07207

Dear Board Members:

The comprehensive annual financial report of the Elizabeth School District (District) for the fiscal year ended June 30, 2012 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rest with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical, and single audit. The introductory section includes this transmittal letter, the district's organizational chart and a list of principal officials. The financial section includes the management discussion and analysis, district-wide financial statements, fund financial statements, notes to financial statements and schedules, as well as the independent auditors' report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The District is required to undergo an annual single audit in conformity with the provisions of U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and the State of New Jersey Treasury Circular Letter 04-04 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments". Information related to this single audit, including the independent auditor's report on internal control structure and compliance with applicable laws and regulations and findings and recommendations are included in the single audit section of this report.

Office of the School Business Administrator/Board Secretary

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REPORTING ENTITY AND ITS SERVICES

The Elizabeth School District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB) as established by GASB Statement No. 14. All funds of the District are included in this report. The Elizabeth Board of Education and its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular and vocational as well as special education for handicapped youngsters. The District completed the 2011-2012 school year with an enrollment of 23,391 students, which is 639 students above the previous year's enrollment. The following details the changes in student enrollment over the last five years.

<u>Year ended</u> <u>June 30,</u>	<u>Student</u> <u>Enrollment</u>	<u>Percent</u> <u>Change</u>
2012	23,391	9.78%
2011	22,752	6.78%
2010	21,744	2.05%
2009	21,382	0.04%
2008	21,308	N/A

ECONOMIC CONDITION AND OUTLOOK

The City of Elizabeth is the fourth largest municipality and the fourth largest school district in the State of New Jersey. The residential community is diverse and expanding. The City's population increased from 110,002 in the 1990 census to 124,969 in the 2010 census. During the period from 1990 through 2012 the school population increased over 8,735 students from an enrollment of 14,656 to 23,391 students.

Local property tax school funding has not increased above the required minimum local fair share. The school district is designated one of the thirty-one Special Needs Districts in the State of New Jersey. Recent Supreme Court rulings in the Abbott v. Burke case specified that expenditures per pupil in the Special Needs districts must be brought substantially to the level of expenditures in the state's wealthiest suburban districts.

MAJOR INITIATIVES

During the 2011-2012 school year, the Elizabeth Public Schools continued to act upon its mission of providing excellent educational experiences and services to inspire every student to think, to learn, to achieve, and to care. The district implemented the grants and initiatives funded to the Board of Education in the most effective manner to improve student achievement and to prepare all students for postsecondary education as is stated in our districts core beliefs and commitments.

Many educational experiences and services were provided during the past twelve months to support our students' efforts to meet the Common Core Curriculum Content Standards, and to successfully handle both the state and the school system's standardized assessments thereby impacting the types of programs that we implemented and the manner in which each was put into practice.

The implementation of grants and initiatives during the 2011-2012 school year, based heavily upon achieving our district's mission and vision to improve student achievement, were driven by high expectations and our 3 L's: Love, a Laser-like Focus on Teaching and Learning, and Leadership.

3 L's: Love

Along with setting high expectations, our 3 L's serve as the foundation upon which we build our core business of teaching and learning. The first L, "Love," is vital to the Elizabeth Public Schools. For our professional community to truly achieve excellence, our schools, offices, and community must treat each other well and embrace the vision of becoming one of the best school systems in America. Love is about creating a caring environment that is most conducive of our core business.

The Elizabeth Public Schools' commitment to creating a loving and caring environment is best summed by the district's Pledge of Ethics. The Pledge, as introduced to the district in 2005-2006, continued to be a hallmark of proper conduct within the district's school buildings and central offices during 2011-2012. The Pledge asks members of the Elizabeth Public Schools Professional Community to treat people as they wish to be treated, understand that the school community is a "special place", listen to others respectfully, speak in a calm voice, dressing appropriately, inspire the best in oneself and others, care about others, and be a life-long learner. The Pledge has helped serve to change our district's culture and increasing staff morale by treating people well.

The district's efforts to increase safety and discipline also fall in line with the first "L", Love. The successful implementation of the school uniform policy continued in 2011-2012. Between the 2006-2007 and 2011-2012 school years, we have added nearly every school to the uniform program, including over 23,000 students. It is anticipated that within the next year, all district schools will be implementing the use of school uniforms. Research has indicated that the use of school uniforms has a positive impact on student achievement and student discipline.

With the threat of security challenges unfortunately a part of present-day America, the district worked hard during the 2011-2012 school year to keep its Crisis Response Plan as realistic, all-encompassing, up-to-date, and usable as possible. Updated crisis information was provided to all schools and offices. District Crisis Team meetings were held regularly and district crisis training was on-going.

The Elizabeth Board of Education implemented the AlertNow automated messaging service, which allows Elizabeth Public Schools to alert large numbers of people (parents/guardians or staff members) instantly in the case of an emergency or a special event. The system was a valuable tool during 2011-2012 as it allowed the district to successfully notify parents about events such as school closings, fitting sessions for school uniforms, and Early Childhood registration.

In harmony with new anti-bullying legislation that was passed by the State of New Jersey, the Elizabeth Public Schools created the "No Bully Zone" in 2011. The "No Bully Zone" was created to help eliminate bullying in the district's schools. A webpage was created on the district website for the "No Bully Zone" that offers resources to parents and students about preventing bullying and respecting others.

Another aspect of creating a safe, warm learning environment is ensuring our students are well nourished to prepare them for learning. Students throughout the district are provided breakfast each morning, which studies have shown increases attentiveness and energy throughout the course of the school day. Additionally, the Elizabeth Public Schools has collaborated with the Alliance for a Healthier Generation to help promote better food choices for its students. The Alliance for a Healthier Generation is a partnership with the William J. Clinton Foundation and the American Heart Association which works with public school districts around the country to promote healthy schools programs. As a result of this effort, Elizabeth Public Schools has adopted strict nutritional guidelines in which the sugar, calorie and fat content of all foods served are thoroughly analyzed. In fact, 20 schools in the district have already been designated as *National Healthier Schools*.

The Elizabeth Public Schools, in collaboration with the Gateway Regional Chamber of Commerce and Trinitas Regional Medical Center, also hosted a "Healthy Leap into Summer" health expo for high school students. This annual health expo is the largest teen obesity awareness program in the nation, according to the United States Department of Health and Human Services. The one-day program promoted healthy lifestyles to high school students while addressing the epidemic of teen obesity. At the event, more than

1,000 high school students participated in workshops; health screenings; interactive health exhibits; and receive samples of healthy foods and snacks.

3 L's: Laser-like Focus on Teaching and Learning

The second “L,” a Laser-like Focus on Teaching and Learning, underscores the importance of keeping our attention on our core business while preparing all students for post-secondary education. Having a laser-like focus on teaching and learning is most significant in the classroom where our students are being inspired to think, to learn, to achieve, and to care.

Success in this endeavor has provided excellent results for the Elizabeth Public Schools. The highlight of this success in 2011-2012 is two of our high schools, Elizabeth High School and Alexander Hamilton Preparatory Academy, being ranked among the best high schools both in the state and nationally by several media outlets. Elizabeth High School received ranks of Number 2 in New Jersey and Number 77 in America from The Washington Post; Number 6 in New Jersey and Number 139 in America from U.S. News and World Report; and Number 217 in America from Newsweek. The 2012 rankings marked the second year in a row Elizabeth High School was ranked Number 2 in New Jersey by the Washington Post. Alexander Hamilton Preparatory Academy made their debut in the high school rankings in 2012, receiving ranks of Number 46 in New Jersey and 1,421 in America from U.S. News and World Report and Number 65 in New Jersey and 1,444 in America from The Washington Post.

Laser-like Focus on Teaching and Learning in the Elizabeth Public Schools begins with a rigorous and comprehensive curriculum. One of the critical elements of the curriculum is Language Arts Literacy. The district's Early Literacy Program continued to flourish this past year as individual students were provided targeted help in the primary grades by specially trained staff members. During the 2011-2012 school year, pre-kindergarten classes for three and four-year-olds were available both in-district and in partnership with local childcare providers. All classes were taught by certified staff and class sizes were kept small with no more than 15 students to each teacher. Training in the High/Scope Approach to Early Childhood Education was provided to all new Early Childhood staff, along with refresher courses for more experienced professionals. The High/Scope approach to preschool education enables young children to take initiative and develop their social, intellectual, and physical capacities.

Elizabeth Public Schools continued to implement the language arts literacy program in kindergarten through fifth grade with an emphasis on phonemic awareness, phonics, fluency, vocabulary, and text comprehension. This program is designed to support students' efforts to become competent readers as early as possible in their school careers, with the goal of having students reading at grade level by the third grade. We believe that literacy skills are vital to student success in school and in their lives and every student must read at or above grade level.

Children in grades K- 3 who scored in the lowest 25% on formative and summative assessments were provided various interventions including tutoring. Students identified as in need of this intensive and specifically focused assistance received small group instruction. Teachers were trained to diagnose the areas of difficulty of the student and to assist him/her with overcoming these roadblocks in order to foster his/her learning and to help him/her stay on level with the rest of the class in the area of reading development.

The language arts literacy program in grades 4-9, Literacy is Essential to Adolescent Development and Success or LEADS, is thematic based and consists of multiple writing tasks and project based learning. The LEADS program continues to provide intensive training in basic reading skills and emphasizes the art of writing, introducing our young readers to high quality classic and contemporary children's literature. Our literature series features the literary works of a diverse field of authors that teaches the valuable concepts of reading, writing, and grammar while also introducing life and culture lessons. In addition at the high school level, creative writing and technical writing courses were created to help students enhance their writing and usage of language.

In addition to providing our students with the best possible opportunity to learn to read early and well, it is our hope that our literacy programs will develop a passion for the written and spoken word in all of our students. We also aim to promote social awareness through literary instruction and to develop the idea of reading as a lifelong pursuit.

Another critical element of the curriculum is Mathematics. Students are now being offered a more advanced and rigorous mathematics program to prepare them for competition in the global marketplace once they leave our school system. In 2011-2012, Algebra continued to be a required course for all eighth grade students. This step will provide freshmen at our six high schools with the tools to take Geometry during their first year.

Many excellent educational experiences took place in the area of science in 2011-2012. Dr. Albert Einstein Academy School No. 29, a NASA Explorer School (NES), continued its partnership with the National Aeronautics and Space Administration in a program that features science, technology, engineering, and mathematics.

The work begun in 2008 through our partnership with The Merck Institute for Science Education (MISE) Academy for Leadership in Science Instruction, continued to help achieve the nation's STEM (science, technology, engineering, mathematics) educational goals. The goals of the Academy are to build a vision of effective science instruction; to deepen teachers' knowledge and develop effective leadership skills to improve science instructional practice, curriculum, and assessment in their schools, and to share these practices with colleagues via targeted outreach.

The NJIT Pre-Engineering program at Dwyer Technology Academy offers students a rigorous program of mathematics, science and technology courses that provide hands-on experiences to enable students to connect what they learn in school to different branches of engineering.

One of the commitments of the Elizabeth Public Schools is to prepare every student for post-secondary education. The district is meeting that commitment by offering excellent educational experiences through unique educational programs.

Dr. Orlando Edreira Academy School No. 26 applied and was accepted to become an International Baccalaureate (IB) School beginning in the 2011-2012 school year. IB schools offer continuous international educational experience from early childhood to pre-university age. A sequence of two programmes—the Primary Years Programme, and the Middle Years Programme provide a consistent structure of aims and values and an overarching concept of how to develop international-mindedness.

The Advancement Via Individual Determination (AVID) program continued at Hamilton Preparatory Academy and expanded in 2011-2012 to PK-8 schools. In 2011-2012 the AVID program was introduced at School Nos. 2, 6, 13, and 28. AVID is a research-based instructional model that encourages students to prepare for and participate in a challenging college preparatory curriculum. In addition to enrolling in Honors and Advanced Placement level courses, students will receive academic support through a specially designed AVID elective, taught by AVID-trained instructors.

Three of our high schools have partnered with the National Academy Foundation, a proven educational model which includes industry-focused curricula, work-based learning experiences, and business partner expertise. John E. Dwyer Technology Academy offers the Academy of Information Technology and the Academy of Engineering, Thomas A. Edison Career and Technical Academy offers the Academy of Hospitality & Tourism, and Admiral William F. Halsey, Jr. Leadership Academy offers the Academy of Finance.

The RUBY (Rutgers University Business for Youth) Program gives promising sophomore students the opportunity to experience a career in the financial world. RUBY consists of 10 two-hour sessions held weekly that introduced students to careers in finance. Under the tutelage of instructors, students listen to a brief lecture and are separated into teams. Beginning with conducting market research, they develop, step by step, business plans for companies that they create. Activities lead to a competition at the conclusion of RUBY where students present their business plan to judges through the use of Power Point and websites that they build to determine the winner of the best business plan. Juniors who were in the program as sophomores serve as surrogate mentors for the incoming group of 25 sophomores participating in RUBY the following year while their own new curriculum addresses topics such as preparing for and financing college.

The excellence in preparing students for post-secondary education was reflected on the report cards of many high school students. Select high performing high school students received a voucher for two tickets to a New Jersey Devils hockey game as part of the New Jersey Devils Honor Roll Program. High Schools students who made the honor roll during the first marking period of the 2011-2012 school year were rewarded with the

voucher for their commitment to educational excellence. There were 356 high school students in all among the six high schools in the district to receive the voucher award.

An important part of teaching and learning is creating a well-rounded student. Elizabeth Public Schools also helped to create excellence in athletics and the arts. Sports clinics were provided in the fall and spring to children in grades K-8 to help develop and enhance athletic abilities. Students were offered clinics in golf, gymnastics, swimming, tennis, and volleyball to learn more about the fundamentals and to promote interest in participating in those sports. Throughout the district, students performed in the New Jersey State Troopers Top Physical Challenge and in Trooper Youth Week to develop higher physical fitness levels. Elizabeth Public Schools achieved excellence in athletics as several athletes earned All-Union County honors from *The Star-Ledger*, including boys tennis player Jorge Rodriguez Del Ray who became the first Elizabeth tennis player to win a Union County Tournament in 19 years and was named *The Star-Ledger* Union County Player of the Year. Additionally, Elizabeth High School's football, boys soccer, and boys basketball teams all competed in the North Jersey, Group 4, Section 2 championship game with the boys basketball team winning the sectional crown.

To help create excellence in the arts, the Elizabeth Public Schools continued to implement the Arts Institute as an after school program during 2011-2012. Children who participate in the Arts Institute are instructed in areas such as visual and performing arts, public speaking, and forensics to develop and enhance their artistic abilities. The Elizabeth High School Instrumental Band once again enjoyed the excellent educational experience of playing side-by-side with the New Jersey Symphony Orchestra to an audience of elementary Elizabeth Public schools students. Students from throughout the district had their artwork selected for exhibition at the All-State Touring Show of the Union County Teen Arts Festival. The Elizabeth Public Schools, through its partnership with the Summit Visual Arts Center of New Jersey, provides high quality arts education and exhibition programs. The Art Center is devoted exclusively to contemporary art through studio classes, workshops, special programs, and exhibitions. For the second time in 2011, the Elizabeth Public Schools produced a Holiday Celebration Show, highlighting student performances from schools throughout the district, which was aired during the holiday season on Cablevision.

Another important part of teaching and learning is the need to boost student performance on state tests. The Elizabeth Public Schools conducts quarterly benchmarking and benchmark assessments in all content areas. A diagnostic approach is taken and interventions are put in place to ensure that all students are performing proficiently and at grade level. Test preparation was also streamlined into language arts and mathematics through the development of a benchmark system, which allowed classroom instruction to be continuous. The 2011-2012 assessment results proved positive as student proficiency increased in almost every grade level.

In keeping with the Keys to Excellence Strategic Plan guidelines, the district continued to host an after-school program from October through May at various school locations. Participants received assistance from certified teachers in the areas of reading, language

arts, and mathematics. Teachers also helped students master all-important test-taking strategies in preparation for both state (NJ ASK and HSPA) and district assessment programs (Terra Nova and NJ PASS).

Teaching and learning in the Elizabeth Public Schools is enhanced significantly through the use of technology. Elizabeth Public Schools' technology initiative continued with impressive results. We have implemented over 4,000 i-Pads throughout the district, in addition to expanding the number of laptops that have been placed in all of our K-12 schools to equip students with computers to learn how to use different software programs while learning and completing assignments. SMART and STAR boards, a white board that connects and interacts with computer technology, can be found in over 80% of our schools, including our early childhood centers, to provide students with innovative lessons in all subject areas.

Record-keeping responsibilities of both teachers and administrative staffs have increasingly been integrated with technology, resulting in improved data collection. The Elizabeth Public Schools continued to use a robust, district-wide Student Information System (SIS) known as Pearson's PowerSchool® Premier in 2011-2012. The technology is essentially an avenue for administrators, team members, parents and students to access important information regarding day-to-day activities. The secure system allows users to access information such as absences, tardiness, grades, test scores, assignments, medical and guardian alerts, birthday reminders, transportation information, school activities, and student schedules. The system went live for administrators during the 2007-2008 school year and was made accessible to students and parents beginning in 2008-2009. Pearson's Inform program was also integrated in 2009-2010, which is used more specifically for student assessment data collection and analysis.

The district's Help Desk again handled staff questions and problems concerning computers and network issues. For questions and concerns from members of the greater community, Elizabeth Public Schools implemented its customer service website EPS Direct that is dedicated to meeting the needs of our parents, guardians, and residents.

A redesign of our district website has made following the news and events of the Elizabeth Public Schools easier than ever. The new system empowered each school building to continually updated and provide the latest information about their school. In addition, the district maintains an Elizabeth Public Schools Facebook page; YouTube channel; and EPS/TV, an Internet site that streams live Elizabeth Public School events, leveraging the strength of social media to broadcast information to a larger audience.

3 L's: Leadership

Finally, our district will achieve excellence with effective "Leadership", the third "L." The 2011-2012 school year began with the Welcome Back Administrators event that offered two full days of professional development. Great attention was paid to providing the district's administrative staff with the skills and knowledge necessary to effectively serve as educational leaders. The Keys to Excellence Council continued its

work in implementing and communicating the vision, mission, and core beliefs of the Elizabeth Public Schools throughout the district. Keys to Excellence Leadership Cohorts, led by members of the Council, functioned as professional learning communities and peer networks to develop instructional leaders across the district.

The work performed through our partnership with the Panasonic Foundation has yielded three major support systems to achieving excellence in our schools:

- Instructional rounds have been instituted as a way for us to evaluate and prescribe instructional practices that will bring student success. The process has included central administrative staff observing educational practices in several district schools and providing analysis essential to the continued improvement of student performance.
- Teaching and Learning Team visits allowed administrators to support schools in strengthening the instructional core, identify staff needs, and provide professional development to school staff members.
- Finally, Assistant Superintendent Walk-Throughs were conducted as another layer of support and observation to support teaching and learning through guidance, direction, and evaluation, while holding schools and principals accountable for their contributions to academic success. These three major support systems are built on the foundation of school level 90-day plans and a shared definition of rigorous instruction. The school level 90-day plans provide a framework for monitoring progress, refining and revising strategies, and informing next steps while a shared definition of rigorous instruction provides a concrete, observable description of rigorous instruction that can be used as the basis for fine-tuning and improvement of instruction that spans all grades and subjects.

The district continued its in-district professional development program, the Institute of Teaching and Learning, in 2011-2012. The Institute for Teaching and Learning provided over 300 hours of professional development opportunities during the summer, after school, and weekends. Teachers continued to receive professional development training focusing on instructional strategies and how to implement them in the classroom curriculum. These workshops were provided by Elizabeth Public Schools staff development employees who themselves have had extensive training and experience.

The Elizabeth Public Schools also participated in the New Jersey Network of Superintendents, a diverse group of New Jersey superintendents in a community of practice to develop their understanding of instruction and their work as system leaders. By supporting the development of the superintendents' understanding of the instructional core, the network sought to foster system-wide changes in the superintendents' districts, and, ultimately, contributed to improvements in student achievement for all students, particularly students of color and students living in disadvantaged communities.

The Elizabeth Board of Education continued to effectuate change in educational policy. The Board is provided a quarterly report that identifies performance measures and accountability. Through a partnership with the Center for the Reform of School Systems (CRSS), the Board uses the quarterly data and works with a CRSS facilitator to develop strategies of reform aligned with the latest successful educational models. The Board, as dictated in district policy, conducts quarterly management oversight workshops with Elizabeth Public Schools' instructional and operation departments who provide the Board with a deeper understanding of the operations of their respective departments on a daily basis.

Our Learning Centers

Modernizing and constructing school buildings and providing our students with warm learning environments require strong leadership that will fight for the rights of our students. The Elizabeth Public Schools and the Elizabeth Board of Education continued to implement its landmark decision to restructure and realign the school district in 2009-2010. John E. Dwyer Technology Academy, Thomas A. Edison Career and Technical Academy, Elizabeth High School, Admiral William F. Halsey, Jr. Leadership Academy, Alexander Hamilton Preparatory Academy, and Thomas A. Jefferson Arts Academy all officially opened their doors as independent high schools for the first time in September 2009.

In 2010-2011, the Elizabeth Public Schools and Elizabeth Board of Education commenced its newest district restructuring, "Blueprint 2: Expanding Excellence for Everyone." This initiative included creating an extended day environment for School Nos. 1, 2, 5, 6, 13, and 28, expanding the gifted and talented program by adding 400 students in grades 2-8 to the program at Terence C. Reilly School No. 7, closing School No. 17, and adding preschool classrooms for 465 more students by using Blessed Sacrament Church, St. Hedwig Church, and St. Adalbert Church as annexes for School Nos. 1, 5, and 16.

In 2011-2012, the Accelerating Excellence initiative was adopted, resulting in extending the instructional day at twelve neighborhood schools. The extended day schedule starts at 7:30 a.m. and concludes at 3:45 p.m. As a result of this initiative, all PK-8 schools in the district operated on an extended day schedule. Additionally, the Board of Education entered a long-term agreement for the use of St. Catherine's School. The facility space was used to expand Alexander Hamilton Preparatory Academy, which provided new classrooms for 260 freshmen.

During the 2011-2012 school year, the Board of Education also continued its fast pace of providing new schools for our children. A groundbreaking for the new Elizabeth High School – Frank J. Cicarell Academy, which will be located next to Jefferson Arts Academy, was held in May 2012. The new high school was one of ten school construction projects approved by the New Jersey Schools Development Authority among dozens submitted throughout the state in 2011. Construction was also continued on the new Victor Mravlag School No. 21 during 2011-2012. Throughout the year,

district staff continued to work with the NJSDA to design future schools and to secure the necessary land on which to build the new facilities the district so desperately needs.

The 2011-2012 school year was rewarding for students and staff alike. Many steps were taken and initiatives launched that we feel will have a significant impact on student achievement in the years ahead.

INTERNAL ACCOUNTING CONTROLS

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of these costs and benefits requires estimates and judgments by management.

As a recipient of federal and state awards, the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to periodic evaluation by District management.

As part of the District's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state awards programs, as well as to determine that the District has complied with applicable laws and regulations. The results of the district's single audit for the year ended June 30, 2012, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

BUDGETARY CONTROLS

In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service fund. Project length budgets are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reservations of fund balance at June 30, 2012.

ACCOUNTING SYSTEM AND REPORTS

The District's accounting records reflect generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to the Financial Statements", Note 1.

FINANCIAL INFORMATION AT FISCAL YEAR-END

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. The following schedule presents a summary of the general fund, special revenue fund and debt service fund revenues for the fiscal year ended June 30, 2012.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>
Local Sources	\$ 60,262,629	11.49 %
State Sources	438,218,790	83.52
Federal Sources	26,219,068	4.99
Total	\$ <u>524,700,487</u>	<u>100.00 %</u>

The following schedule presents a summary of general fund, special revenue fund and debt service fund expenditures for the fiscal year ended June 30, 2012.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>
Current expense:		
Instruction	\$ 209,217,210	41.30 %
Undistributed	279,802,365	55.24
Capital Outlay	17,411,272	3.44
Special schools	90,742	.02
Debt Service:		
Principal	-0-	
Interest	-0-	
Total	\$ <u>506,521,589</u>	<u>100.00 %</u>

DEBT ADMINISTRATION

At June 30, 2012, the District's had no outstanding general obligation bonds included in outstanding debt.

CASH MANAGEMENT

The investment policy of the District is guided in large part by state statute as detailed in "Notes to Financial Statements", Note 3. The District has adopted a cash management plan which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the account.

RISK MANAGEMENT

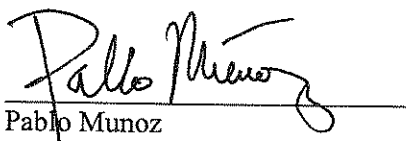
The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

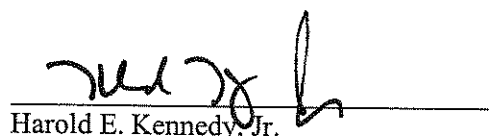
OTHER INFORMATION

State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The Board selected the accounting firm of Mendonca & Partners, L.L.C. to conduct the audit. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of OMB Circular A-133 and state Treasury Circular Letter OMB 04-04. The independent auditors' report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The independent auditors' reports that relate specifically to the single audit are included in the single audit section of the report.

We would like to express our appreciation to the members of the Elizabeth Board of Education for their concern in providing fiscal accountability to the citizens and taxpayers of the City of Elizabeth and thereby contributing their full support to the development and maintenance of our financial operation.

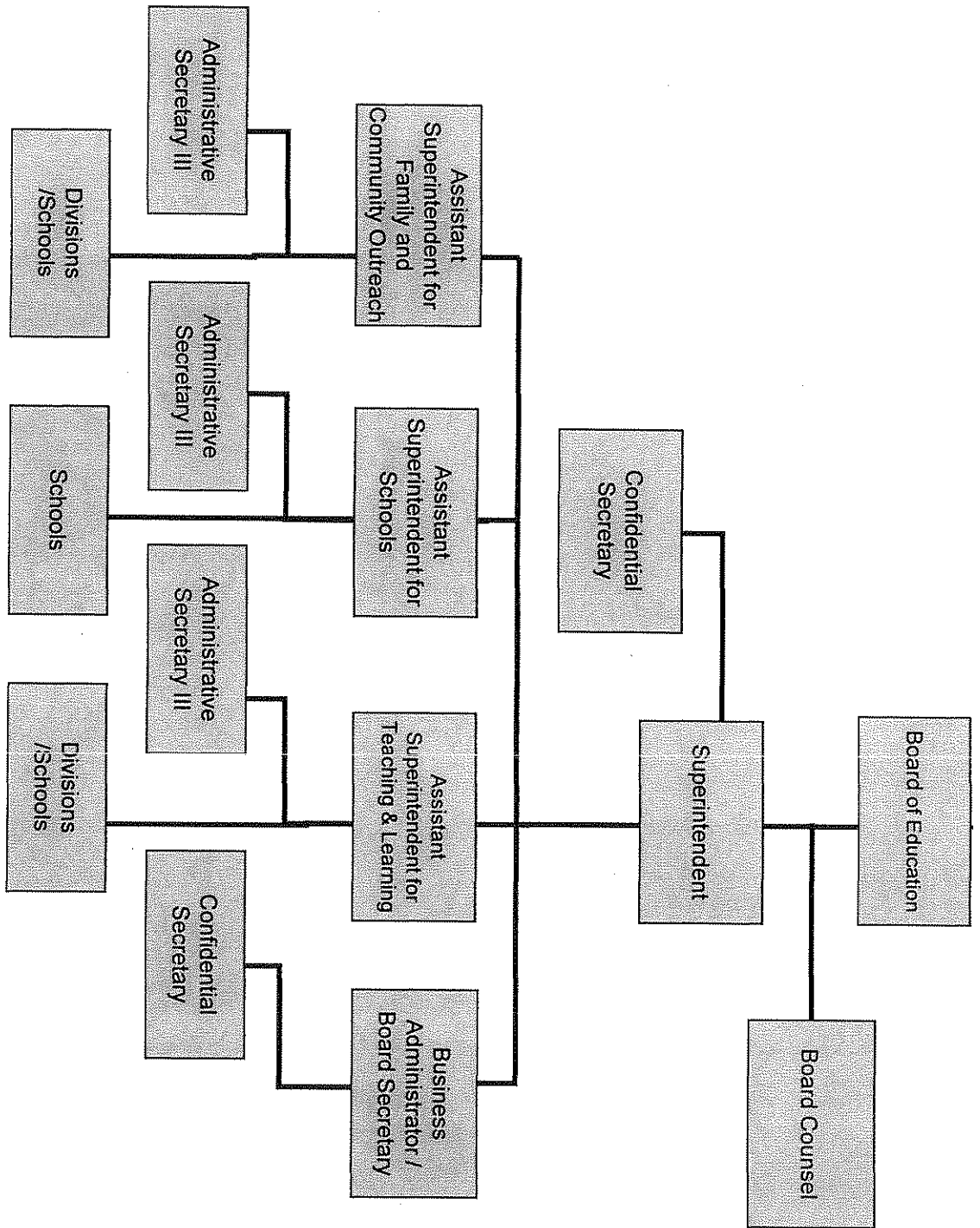
Respectfully submitted,


Pablo Munoz
Superintendent of Schools


Harold E. Kennedy, Jr.
School Business Admin./Board Secretary

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Elizabeth School District
Elizabeth, New Jersey

Roster of Officials
June 30, 2012

Members of the Board of Education

Term Expires

Fernando Nazco, President	2015
John F. Donoso, Vice President	2014
Michaelle Aristote	2013
Elcy-Castillo-Ospina	2013
Francisco Gonzalez	2015
Marie Munn	2014
Anthony Padlo	2013
Paul Perreira	2015
Carlos M. Trujillo	2014

Other Officials

Pablo Muñoz, Superintendent of Schools

Harold E. Kennedy, Jr., School Business Administrator/Board Secretary

William A. Greene, Jr., D. Min., Comptroller

Mortola CPA Services, L.L.C., Treasurer of School Monies

Elizabeth School District
Elizabeth, New Jersey

Consultants and Advisors
June 30, 2012

Independent Auditors

Mendonca & Partners, LLC
Certified Public Accountants
1030 Salem Road
Union, New Jersey 07083-7058

Board Counsel

Kirk Nelson, Esq.
500 North Broad Street
Elizabeth, New Jersey 07208

Fiscal Agent

New Jersey Cash Management Fund
P.O. Box 290
Trenton, New Jersey 08625-0290

Official Depository

Wells Fargo Bank
68 Broad Street
Elizabeth, New Jersey 07201

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Financial Section



Certified Public Accountants LLC

Helder Mendonca, CPA
Robert G. D'Uva, CPA
Christopher Reed, CPA
Amedeo Luongo, CPA
João P. Santos, CPA

...Your Business, Our Passion!

INDEPENDENT AUDITORS' REPORT

Honorable President and Members
Of the Board of Education
City of Elizabeth
County of Union
Elizabeth, New Jersey

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Elizabeth School District, County of Union, New Jersey as of and for the fiscal year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Elizabeth School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Elizabeth School District, County of Union, New Jersey, as of June 30, 2012, and the respective changes in financial position, and the cash flows of its proprietary fund types and nonexpendable trust funds for the

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year then ended in conformity with generally accepted accounting principles in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2012, on our consideration of the City of Elizabeth School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

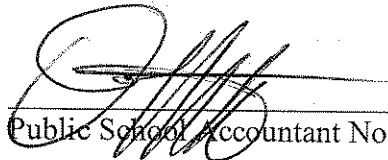
Accounting principles generally accepted in the United State of America require that the Management's Discussion and Analysis and Budgetary Comparison Information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Elizabeth School District's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, statistical section and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedules of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and are also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, long-term debt schedules and schedules of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Union, New Jersey
December 5, 2012


MENDONCA & PARTNERS
Certified Public Accountants LLC


Public School Accountant No. 20CS00244700

REQUIRED SUPPLEMENTARY INFORMATION

PART I

MANAGEMENTS DISCUSSION AND ANALYSIS

The Management Discussion and Analysis (MD&A) provides an analysis of the District's overall financial position and results of operations.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Introduction

This section of the Elizabeth School District's annual financial report presents our discussion and analysis of the District's financial performance and provides an overview of the District's financial activities for the fiscal year ended June 30, 2012. It should be read in conjunction with the transmittal letter at the front of this report and the District's financial statements, which follow this section.

Financial Highlights

Key financial highlights for fiscal year 2012 are as follows:

- In total, net assets increased \$26,113,094 to \$383,905,377. Net assets of governmental activities increased \$26,108,929, which represents a 7.33 percent increase from fiscal year 2011. The major increases was the result of additional State aid received which allowed the District to purchase instructional equipment, fund building maintenance and repair projects, implement a district wide energy conservation project, and provide additional classroom space to reduce the number of students per classroom. Additional increases include the increase in the prior year reserve for encumbrances, increase in the fund balance used for subsequent year expenditures, and the non-recognition of \$35,255,434 in State aid revenues under Generally Accepted Accounting Principles (GAAP) that are only recognized under the budgetary basis of accounting. As a result of a state mandated revenue recognition policy, the last State aid payment from the state is recognized for budgetary purposes only. This differs from GAAP which does not recognize this revenue until the subsequent year when the State recognizes the related expense. The aforementioned decreases were offset by increases in long-term liabilities such as capital lease obligations and compensated absences that are required to be included in the government wide financial statements.

Net assets of business-type activities, which represent food service operations, increased \$4,165 or .02 percent from fiscal year 2011.

- General revenues accounted for \$510,056,643 in revenue or 94.36 percent of total revenues of \$540,515,680. Program specific revenues, in the form of charges for services, grants, and contributions accounted for \$30,459,037 or 5.64 percent of total revenues.
- The District had \$498,591,558 in expenses related to governmental activities; \$14,643,844 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of \$510,056,643 were adequate to provide for the balance of these programs.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Financial Highlights (continued)

- The General Fund reported fund balances at June 30, 2012, of \$(8,681,131) of which \$(26,785,949) is unreserved and undesignated. The negative balance is primarily the result of the aforementioned state mandated revenue recognition of the last State aid payment for budgetary purposes only. General Fund revenues on a budgetary basis include \$35,255,434 which GAAP revenues do not.

Using the Basic Financial Statements

This annual report consists of a series of basic financial statements, required supplementary information, other supplementary information and notes to those statements and information.

The report is organized so the reader can understand the Elizabeth School District as a financial whole, or as an entire operating entity. The first two basic financial statements, the Statement of Net Assets and the Statement of Activities, are governmental-wide financial statements and provide overall information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. The remaining basic financial statements are fund financial statements that focus on the individual parts of the government, reporting the District's operations in more detail than the government-wide statements. The fund financial statements also look at the District's most significant funds with all other nonmajor funds presented in total in a single column. For the Elizabeth School District, the General Fund is the most significant fund.

The governmental funds statements tell how general government services were financed in the short-term as well as what remains for future spending.

Proprietary fund statements offer short and long-term financial information about the activities the government operates like a business, such as food service.

Fiduciary fund statements provide information about financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of Required Supplementary Information that further explains and supports the information in the financial statements.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Reporting the School District as a Whole

Statement of Net Assets and Statement of Activities

While this report contains the funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during fiscal year 2012?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all the District's assets and liabilities using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the District's net assets and changes in those assets. This change in net assets is important because it identifies whether the financial position of the District has improved or diminished for the District as a whole. The cause of this change may be the result of many factors, some financial, some not. Nonfinancial factors include the District's property tax base, current educational funding laws in New Jersey, facilities conditions, required educational programs, and other factors. In the Statement of Net Assets and the Statement of Activities, the School District is divided into two distinct kinds of activities:

Governmental Activities - Most of the School District's programs and services are reported here including instruction, extracurricular activities, curriculum, staff development, special education and other support services, operation and maintenance of plant, pupil transportation, health services and general administration.

Business-Type Activity - Services are provided on a charge for goods or services or reimbursement basis to recover the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business activity.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the District's major funds – not the District as a whole. Funds are accounting devices that the District uses to keep track of a multitude of financial transactions. The District's only major governmental fund is the General Fund.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Governmental Funds

Most of the District's activities are reported in governmental funds, which focus on how monies flow into and out of those funds and the balances left at fiscal year end for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance educational programs. The relationship, or differences, between governmental activities reported in the Statement of Net Assets and the Statement of Activities and the governmental funds are reconciled in the financial statements.

Enterprise Fund

The enterprise fund uses the same basis of accounting as business-type activities; therefore, these statements are essentially the same.

The School District as a Whole

The perspective of the Statement of Net Assets is of the School District as a whole. The table below provides a summary of the School District's net assets at June 30, 2012 and 2011.

Table 1	Net Assets (in Millions)					
	Governmental Activities		Business Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current Assets	\$72.5	\$42.1	\$1.4	\$1.4	\$73.9	\$43.5
Capital Assets, net	<u>396.9</u>	<u>389.2</u>	<u>0.5</u>	<u>0.5</u>	<u>397.4</u>	<u>389.7</u>
Total Assets	<u>469.4</u>	<u>431.3</u>	<u>1.9</u>	<u>1.9</u>	<u>471.3</u>	<u>433.2</u>
Liabilities						
Current Liabilities	74.4	62.1	0.1	0.1	74.5	65.2
Long-Term Liabilities	<u>12.9</u>	<u>13.2</u>	<u>0.0</u>	<u>0.0</u>	<u>12.9</u>	<u>13.2</u>
Total Liabilities	<u>87.3</u>	<u>75.3</u>	<u>0.1</u>	<u>0.1</u>	<u>87.4</u>	<u>75.4</u>
Net Assets						
Invested in Capital Assets (net of related debt)	394.1	386.8	0.5	0.5	394.6	387.3
Restricted for Debt Services	0.0	0.0	0.0	0.0	0.0	0.0
Restricted for Specific Purpose	26.2	3.6	0.0	0.0	26.2	3.6
Unrestricted	<u>(38.2)</u>	<u>(34.4)</u>	<u>1.3</u>	<u>1.3</u>	<u>(36.9)</u>	<u>(33.1)</u>
Total Net Assets	<u>\$382.1</u>	<u>\$356.0</u>	<u>\$1.8</u>	<u>\$1.8</u>	<u>\$383.9</u>	<u>\$357.8</u>

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

The School District as a Whole (continued)

The table that follows reflects the change in net assets for fiscal years 2012 and 2011.

Table 2

	Changes in Net Assets (in Millions)					
	Governmental Activities		Business Type Activities		Total	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues:						
Program Revenues:						
Charges for Services	\$0.0	\$0.0	\$1.7	\$1.4	\$1.7	\$1.4
Operating Grants & Contributions	14.6	11.5	14.1	13.2	28.7	24.7
Capital Grants & Contributions	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Program Revenues	<u>14.6</u>	<u>11.5</u>	<u>15.8</u>	<u>14.6</u>	<u>30.4</u>	<u>26.1</u>
General Revenues:						
Property Taxes	48.7	48.6	0.0	0.0	48.7	48.6
Federal & State Aid	449.8	367.0	0.0	0.0	449.8	367.0
Miscellaneous	11.6	1.6	0.0	0.0	11.6	1.6
Transfers	(0.0)	(0.0)	0.0	0.0	(0.0)	(0.0)
Interest & Investment Earnings	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total General Revenues	<u>510.1</u>	<u>417.2</u>	<u>0.0</u>	<u>0.0</u>	<u>510.1</u>	<u>417.2</u>
Total Revenues	<u>524.7</u>	<u>428.7</u>	<u>15.8</u>	<u>14.6</u>	<u>540.5</u>	<u>443.3</u>
Expenses:						
Instruction	208.4	178.5	0.0	0.0	208.4	178.5
Support Services						
Pupil Support	46.8	44.6	0.0	0.0	46.8	44.6
Instructional Support	61.7	50.7	0.0	0.0	61.7	50.7
Facility Support	51.7	42.0	0.0	0.0	51.7	42.0
Administrative & Business Support	14.3	16.7	0.0	0.0	14.3	16.7
Unallocated Benefits	104.1	93.1	0.0	0.0	104.1	93.1
Unallocated Depreciation	11.5	11.1	0.0	0.0	11.5	11.1
Interest Expense	0.1	0.1	0.0	0.0	0.1	0.1
Loss on Disposal of Equipment	0.0	0.0	0.0	0.0	0.0	0.0
Food Service	<u>0.0</u>	<u>0.0</u>	<u>15.8</u>	<u>13.8</u>	<u>15.8</u>	<u>13.8</u>
Total Expenses	<u>498.6</u>	<u>436.8</u>	<u>15.8</u>	<u>13.8</u>	<u>514.4</u>	<u>450.6</u>
Changes in Net Assets	26.1	(8.1)	0.0	0.8	26.1	(7.3)
Net Assets- Beginning of Year	<u>356.0</u>	<u>364.1</u>	<u>\$1.8</u>	<u>\$1.0</u>	<u>357.8</u>	<u>365.1</u>
Net Assets- End of Year	<u>\$382.1</u>	<u>\$356.0</u>	<u>\$1.8</u>	<u>\$1.8</u>	<u>\$383.9</u>	<u>\$357.8</u>

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Governmental Activities

The Statement of Activities reflects the cost of program services and the charges for services and operating grants and contributions offsetting those services. The table below, for government activities, indicates the total cost of services and the net cost of services. It identifies the cost of these services supported by unrestricted state entitlements for the fiscal year ended June 30, 2012 and 2011.

Table 3

	Governmental Activities (in Millions)			
	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
Instruction	\$208.4	\$178.5	\$196.1	\$167.0
Support Services:				
Pupil Support	32.8	31.9	32.8	31.9
Instructional Support	61.7	50.7	61.7	50.7
Operations & Maintenance of Plant	51.7	42.0	51.7	42.0
Pupil Transportation	14.0	12.7	11.6	12.7
Administrative & Business Support	14.3	16.7	14.3	16.7
Unallocated Benefits	104.1	93.1	104.1	93.1
Unallocated Depreciation	11.5	11.1	11.5	11.1
Loss of disposal of Equipment	0.0	0.0	0.0	0.0
Interest Expense	0.1	0.1	0.1	0.1
Total Expenses	<u>\$498.6</u>	<u>\$436.8</u>	<u>\$483.9</u>	<u>\$425.3</u>

Business-Type Activity

The only business-type activity of the District is the food service operation. This program had revenues and transfers of \$15,815,417 and operating expenses of \$15,811,252 for fiscal year 2012. Total revenues increased \$1,175,914 and operating expenses increased \$1,981,399 from the prior fiscal year. Factors contributing to these results are primarily a 6.76% increase in non-operating revenue from food services driven by increased student population and the number of meals served. Operating expenses for food service increased 14.33% because of contractual increases in labor salaries and cost of employee benefits increased 3.86% offset by a change in policy resulting in a reduction in the cost of lunch room supervision. The District continued in its effort to have food services be self-operating without assistance from the General Fund.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

The School District's Funds

The District's governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds had revenues and other financing sources of \$529,823,551 and expenditures and other financing uses of \$511,644,653. The negative change in fund balance for the year reflects the District's planned liquidation of prior year encumbrances and non-recognition of \$35,255,434 in State aid revenues under Generally Accepted Accounting Principles (GAAP) that are only recognized under the budgetary basis of accounting.

General Fund Budgeting Highlights

The District's budget is prepared according to New Jersey law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal 2012, the District amended its General Fund budget as needed. The District uses school-based budgets. The budgeting systems are designed to tightly control total school budgets, but provide flexibility for school management teams.

For the General Fund, final budgeted revenues and other financing sources were \$414,406,691, which included a local tax levy of \$48,673,323. Expenditures and other financing uses were budgeted at \$423,048,383. The District anticipated budgeted fund balance of \$3,160,694 and prior year encumbrances of \$4,720 in its 2011-2012 budget. General Fund revenues and other financing sources were more than expenditures and other financing uses by \$18,920,709. Actual revenues and other financing sources were \$457,147,087 and expenditures were \$438,226,378.

The State of New Jersey reimbursed the District \$13,691,604 during the year ended June 30, 2012 for the employer's share of social security contributions for TPAF members and contributed \$16,472,060 on behalf of TPAF Pension members. Additionally the New Jersey School Development Authority funded \$6,430,433 of additions in capital improvements to buildings on-behalf of the district. These unbudgeted amounts are included in both revenues and expenditures.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Capital Assets

At the end of fiscal year 2012, the District had \$397,423,884 invested in capital assets, \$396,928,811 in governmental activities.

The table below reflects fiscal years 2012 and 2011 balances:

Table 4

	Capital Assets, at year-end (in Millions)					
	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land & Improvement	\$8.0	\$8.0	\$0.0	\$0.0	\$8.0	\$8.0
Building & Improvement	464.7	453.6	0.0	0.0	464.7	453.6
Leasehold Improvement	6.4	6.5	0.0	0.0	6.4	6.5
Vehicles & Buses	5.4	5.4	0.1	0.1	5.5	5.5
Equipment & Furniture	<u>40.2</u>	<u>33.6</u>	<u>4.0</u>	<u>3.9</u>	<u>44.2</u>	<u>37.5</u>
Total Capital Assets	524.7	507.1	4.1	4.0	528.8	511.1
Less: Accumulated						
Depreciation	<u>127.8</u>	<u>117.9</u>	<u>3.6</u>	<u>3.5</u>	<u>131.4</u>	<u>121.4</u>
Totals	<u>\$396.9</u>	<u>\$389.2</u>	<u>\$0.5</u>	<u>\$0.5</u>	<u>\$397.4</u>	<u>\$389.7</u>

The District's 2012-2013 budget projects spending approximately \$6,815,000 for capital projects, principally for the conversion and renovation of schools. The District has no plans to issue additional debt to finance these projects. Additionally, work continues on one (1) new Pre-kindergarten through eighth grade school which continues the long range plan that will give the district 22 new schools as well as additions to eight others and renovations to almost every one of the district's facilities. All of the funding for these projects will come from the State of New Jersey and the New Jersey School Development Authority is overseeing each project.

Long-term debt and capitalized lease obligations

At June 30, 2012, the District had no bonds outstanding and \$2,822,119 in capitalized lease obligations. More detailed information about the District's long-term obligations is presented in the notes to the financial statements.

Economic Factors and Next Year's Budget

In accordance with the regulations issued by the New Jersey State Department of Education the school district is designated one of the thirty Special Needs Districts in the State of New Jersey. Recent Supreme Court rulings in the Abbott v. Burke case specified that expenditures per pupil in the Special Needs districts must be brought substantially to

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Economic Factors and Next Year's Budget (continued)

the level of expenditures in the State's wealthiest suburban districts. The District's 2012-2013 budget maintains and expands upon successful initiatives already in place and provides funding to develop new programs to meet important goals. The budget builds upon what has already been accomplished to meet the significant challenges posed by both the federal and state governments in recent years as the result of the No Child Left Behind Act (NCLB) and the reality of the serious economic problems that New Jersey is once again facing. The Governors funding plan for FY12 is designed to fully fund the increased cost of preschool for FY12 and enables districts to continue the effective and efficient programs, services and positions that were part of the districts' approved K-12 budget for the 2012-2013 school year. Each school has also prepared a budget that will ensure that all students have the necessary personnel, programs, initiatives, textbooks, materials, supplies, equipment they need to meet New Jersey's Core Curriculum Content Standards and the NCLB legislation.

NCLB concentrates on the development of a number of key areas in support of improved achievement. One section of the law outlines the need for school districts to establish programs that will have children reading at or above grade level by the end of the third grade. Another element concentrates on the importance of getting every child off to the best possible start in school through participation in quality early childhood classes. Still another area emphasizes the need for school districts to actively recruit the best possible candidates to fill both teaching and administrative positions and to provide staff with relevant, timely, and on-going professional development opportunities. There is also a segment that focuses on educational technology and stresses the importance of making sure that every student is technology-literate by the time he/she completes the eighth grade. In addition, NCLB stresses the help that should be given to students with limited English proficiencies so that they will be able to meet New Jersey's challenging Core Curriculum Content Standards, as well as the need for school districts to do whatever is necessary to ensure safe and drug free environments.

Elizabeth Public Schools operates under an enhanced mission to provide excellent educational experiences and services to inspire every student to think, to learn, to achieve, to care, and five priorities for the district are part of the Keys to Excellence Action Plan. The action plan, in addition to the five priorities outlined by the district, consists of a clearly stated mission and vision statement. The mission is as stated above while the vision of Elizabeth Public Schools is to become one of the best school systems in the State of New Jersey. Continuing in 2011-2012 Elizabeth Public Schools aligned its curriculum throughout the district with the creation of the curriculum "Excellent Educational Experiences in Elizabeth," or E³ in Elizabeth. Thus, students in all of the district's schools will be instructed from a uniform curriculum.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Economic Factors and Next Year's Budget (continued)

The Merck Institute for Science Education (MISE) launched The Academy for Leadership in Science Instruction in 2008 as a new chapter in its work of helping to achieve the nation's STEM (science, technology, engineering, mathematics) educational goals. This three-year program in which the Elizabeth Public Schools is participating works to improve science instructional practices. The goals of the Academy are to build a vision of effective science instruction; to deepen teachers' knowledge and develop effective leadership skills to improve science instructional practice, curriculum, and assessment in their schools; and to share these practices with colleagues via targeted outreach. Over three consecutive years, Academy participants attend a five day residential experience during the summer, two full-day academic-year sessions, four quarterly two-hour team meetings throughout the academic year, and two outreach experiences to engage colleagues in providing effective science instruction.

The NJIT Pre-Engineering program at Dwyer Technology Academy offers students a rigorous program of mathematics, science and technology courses that provide hands-on experiences to enable students to connect what they learn in school to different branches of engineering.

John E. Dwyer Technology Academy will continue the school's ongoing community project named the Oyster Project. The Oyster Project involves Dwyer Technology Academy students working with the Elizabeth River/Arthur Kill Watershed Association and the NY/NJ Baykeeper to study the ecosystem that incorporated mathematics, science, and technology.

One of the commitments of the Elizabeth Public Schools is to prepare every student for post-secondary education. The district is meeting that commitment by offering excellent educational experiences through unique educational programs.

Dr. Orlando Edreira Academy School No. 26 applied, was accepted to become an International Baccalaureate (IB) School in the 2011-2012 school year. IB schools offer continuous international educational experience from early childhood to pre-university age. A sequence of three programs—the PYP, the Middle Years Program and the Diploma Program provide a consistent structure of aims and values and an overarching concept of how to develop international-mindedness. The IB program will continue to expand in the 2012/2013 budget.

The Advancement Via Individual Determination (AVID) program at Hamilton Preparatory Academy will continue to expand in 2012-2013 to PK-8 schools. In 2011-2012 the AVID program was introduced to School Nos. 2, 6, 13, and 28. AVID is a research-based instructional model that encourages students to prepare for and participate in a challenging college preparatory curriculum.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (Unaudited)

Economic Factors and Next Year's Budget (continued)

In addition to enrolling in Honors and Advanced Placement level courses, students will receive academic support through a specially designed AVID elective, taught by AVID-trained instructors.

Three of our high schools have partnered with the National Academy Foundation, a proven educational model which includes industry-focused curricula, work-based learning experiences, and business partner expertise. John E. Dwyer Technology Academy offers the Academy of Information Technology and the Academy of Engineering, Thomas A. Edison Career and Technical Academy offers the Academy of Hospitality & Tourism, and Admiral William F. Halsey, Jr. Leadership Academy offers the Academy of Finance.

The district's World Language Program continues to serve as one of the state's Regional Model Programs. Implementation of the world language program to be offered at all grade levels will continue, and comprehensive Bilingual and English will continue to be offered as Second Language classes. This will ensure that all students, including those with limited English proficiencies are given assistance necessary to meet New Jersey's challenging standards.

Construction continues on one (1) new pre-kindergarten through eighth grade school. With the continued cooperation and funding of the state's New Jersey School development Authority, the district continues its long range initiative for 22 new facilities district-wide.

The Elizabeth Board of Education's 2012-2013 budget has been developed with these directives in mind. Amounts available for appropriation in the general fund budget are \$418,045,781 exclusive of an additional \$48,043,788 in state aid to fund pre-school programs.

During July, 2011 the New Jersey Department of Education notified the District that the State budget for Fiscal Year 2012 included new additional State Aid for all schools of \$850 million of which the Elizabeth Public Schools was specifically allocated \$81,795,813. State aid for 2012/2013 included the \$81,795,813 allocation.

The District was instructed to seek and receive the County Superintendent's approval which would include a review of the accuracy of the submission as well as ensuring that the proposed use for the additional aid was both effective and efficient. With this guidance the Elizabeth Board of Education accepted this funding at a meeting held on July 21, 2011 and approved the submission of a spending plan and corresponding narrative to the County Superintendent. The plan is comprehensive and extensive and is entitled *Accelerating Excellence – Becoming One of the Best School Systems in America*. Briefly, the spending plan allowed the District to extend the instructional school day for children at 12 neighborhood schools, improve technology in the classroom and allow the District to make much needed improvements to facilities for the benefit of the children of the Elizabeth

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(Unaudited)**

Economic Factors and Next Year's Budget (continued)

Public Schools Community. The District's 2012/2013 budget continues the implementation of the comprehensive and extensive Accelerating Excellence – Becoming One of the Best School Systems in America.

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to reflect the School District's accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to:

ELIZABETH SCHOOL DISTRICT
Office of the Comptroller,
500 North Broad Street
Elizabeth, NJ 07207

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

The Statement of Net Assets and the Statement of Activities display information about the District as a whole. The Statement of Net Assets presents the financial condition of governmental and business-type activities of the District at fiscal year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities.

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ELIZABETH SCHOOL DISTRICT
Statement of Net Assets
June 30, 2012

A-1

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 52,460,255	\$ 621,855	\$ 53,082,110
Receivables, net	20,040,524	606,619	20,647,143
Internal balances	(20,093)	20,093	-
Inventory	-	197,374	197,374
Capital assets:			
Land	6,070,837	-	6,070,837
Land improvements	1,945,739	-	1,945,739
Buildings and improvements	380,214,457	-	380,214,457
Construction in progress	84,445,052	-	84,445,052
Leasehold improvements	6,446,945	-	6,446,945
Vehicles	5,445,216	111,485	5,556,701
Furniture and equipment	40,183,035	4,030,913	44,213,948
Total capital assets	524,751,281	4,142,398	528,893,679
Less: accumulated depreciation	127,822,470	3,647,325	131,469,795
Capital assets, net	396,928,811	495,073	397,423,884
Total assets	\$ 469,409,497	\$ 1,941,014	\$ 471,350,511
LIABILITIES			
Accounts payable	\$ 27,008,890	\$ 150,744	\$ 27,159,634
Loans Payable	35,900,000	-	35,900,000
Accrued liabilities	3,335,516	-	3,335,516
Interfund payable to trust and agency fund	7,234	-	7,234
Payable to state government	395,082	-	395,082
Deferred revenue	7,718,118	-	7,718,118
Compensated absences payable:			
Due within one year	12,066	-	12,066
Due beyond one year	10,088,131	-	10,088,131
Long-term obligations:			
Due within one year	1,035,481	-	1,035,481
Due beyond one year	1,786,638	-	1,786,638
Total liabilities	\$ 87,294,390	\$ 150,744	\$ 87,445,134
NET ASSETS			
Invested in capital assets, net of related debt	\$ 394,106,692	\$ 495,073	\$ 394,601,765
Restricted	26,223,973	-	26,223,973
Unrestricted	(38,215,558)	1,295,197	(36,920,361)
Total net assets	\$ 382,115,107	\$ 1,790,270	\$ 383,905,377

The accompanying notes are an integral part of these financial statements.

FUNCTIONS / PROGRAMS

Governmental activities:

Instruction:

- Regular
- Special education
- Other
- School-sponsored/Other instructional
- Community service

Support services:

- Tuition
- Student and instruction related services
- School administrative services
- General and business administrative services
- Plant operations and maintenance
- Business and other support services
- Pupil transportation
- Unallocated benefits
- Special schools
- Interest on long-term debt
- Unallocated depreciation

Total governmental activities

Business-type activities:

- Food Service

Total business-type activities

Total primary government

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2012

A-2

Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
\$ 164,740,364	\$ -	\$ -	\$ -	\$ (164,740,364)	\$ -	\$ (164,740,364)
21,485,247	-	12,274,090	-	(9,211,157)	-	(9,211,157)
14,929,926	-	-	-	(14,929,926)	-	(14,929,926)
6,889,066	-	-	-	(6,889,066)	-	(6,889,066)
390,592	-	-	-	(390,592)	-	(390,592)
32,798,813	-	-	-	(32,798,813)	-	(32,798,813)
40,463,064	-	-	-	(40,463,064)	-	(40,463,064)
21,252,370	-	-	-	(21,252,370)	-	(21,252,370)
5,388,463	-	-	-	(5,388,463)	-	(5,388,463)
51,677,911	-	-	-	(51,677,911)	-	(51,677,911)
8,875,906	-	-	-	(8,875,906)	-	(8,875,906)
13,922,535	-	2,369,754	-	(11,552,781)	-	(11,552,781)
104,048,348	-	-	-	(104,048,348)	-	(104,048,348)
90,742	-	-	-	(90,742)	-	(90,742)
96,522	-	-	-	(96,522)	-	(96,522)
11,541,689	-	-	-	(11,541,689)	-	(11,541,689)
498,591,558	-	14,643,844	-	(483,947,714)	-	(483,947,714)
15,811,252	1,734,436	14,080,757	-	-	3,941	3,941
15,811,252	1,734,436	14,080,757	-	-	3,941	3,941
\$ 514,402,810	\$ 1,734,436	\$ 28,724,601	\$ -	(483,947,714)	3,941	(483,943,773)
General revenues:						
Taxes:						
Property taxes, levied						
for general purpose				48,673,323	-	48,673,323
Taxes levied for debt service				-	-	-
Federal and State aid not restricted				449,794,014	-	449,794,014
Miscellaneous income				11,589,306	224	11,589,530
Transfers				-	-	-
Total general revenues, special items, extraordinary items and transfers				510,056,643	224	510,056,867
Change in net assets				26,108,929	4,165	26,113,094
Net assets—beginning				356,006,178	1,786,105	357,792,283
Net assets—ending				\$ 382,115,107	\$ 1,790,270	\$ 383,905,377

The accompanying notes are an integral part of these financial statements.

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GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

The governmental funds statements tell how general government services were financed in the short-term as well as what remains for future spending. The governmental funds statements provide a detailed short-term view of the District's general government operations and the basic services it provides.

FUND FINANCIAL STATEMENTS

Fund financial statements of the District are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary.

ELIZABETH SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2012

B-1

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 39,228,176	\$ 6,265,118	\$ 6,966,961	\$ -	\$ 52,460,255
Accounts receivable:					
State	2,604,593	3,592,687	2,348,516	-	8,545,796
Federal	-	6,764,995	-	-	6,764,995
Interfund	5,103,240	-	-	-	5,103,240
Other Assets	2,799,394	1,930,339	-	-	4,729,733
Total assets	<u>\$ 49,735,403</u>	<u>\$ 18,553,139</u>	<u>\$ 9,315,477</u>	<u>\$ -</u>	<u>\$ 77,604,019</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 23,667,691	\$ 3,318,337	\$ 22,862	\$ -	\$ 27,008,890
Intergovernmental payable:					
State	-	389,541	-	-	389,541
Federal	-	5,541	-	-	5,541
Notes Payable	31,386,000	4,514,000	-	-	35,900,000
Interfund payables	27,327	3,895,539	1,173,460	-	5,096,326
Accrued liabilities for workers compensation claims	3,335,516	-	-	-	3,335,516
Deferred revenue	-	7,718,118	-	-	7,718,118
Total liabilities	<u>58,416,534</u>	<u>19,841,076</u>	<u>1,196,322</u>	<u>-</u>	<u>79,453,932</u>
Fund balances:					
Nonspendable:					
Inventory	-	-	-	-	-
Restricted for:					
Excess Surplus - current year	580,310	-	-	-	580,310
Capital projects	-	-	8,119,155	-	8,119,155
Committed to:					
Other purposes	-	-	-	-	-
Assigned to:					
Designated by the BOE for subsequent year's expenditures	10,350,525	-	-	-	10,350,525
Year-End Encumbrances	7,173,983	-	-	-	7,173,983
Unassigned:					
General fund	(26,785,949)	-	-	-	(26,785,949)
Special revenue fund	-	(1,287,937)	-	-	(1,287,937)
Total Fund balances	<u>(8,681,131)</u>	<u>(1,287,937)</u>	<u>8,119,155</u>	<u>-</u>	<u>(1,849,913)</u>
Total liabilities and fund balances	<u>\$ 49,735,403</u>	<u>\$ 18,553,139</u>	<u>\$ 9,315,477</u>	<u>\$ -</u>	

**Amounts reported for governmental activities in the Statement of
Net Assets (A-1) are different because:**

The cost of capital assets purchased or constructed is reported as an expenditure in the governmental fund. The cost of those capital assets are allocated over their estimated useful lives (as depreciation expense) to various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Cost of capital assets	524,751,281
Accumulated depreciation	(127,822,470)
	<u>396,928,811</u>

Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as governmental fund liabilities. Interest payable on debt and other long-term obligations is also not recorded in the governmental funds but it is reported in the Statement of Net Assets. All liabilities, both current and long-term, are reported in the Statement of Net assets.

Compensated absences payable	(10,100,197)
Accrued interest	-
Long-term obligations:	
Due within one year	(1,035,481)
Due beyond one year	(1,786,638)
	<u>(12,922,316)</u>

Net assets of governmental activities (Exhibit A-1)

\$ 382,115,107

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Fiscal Year ended June 30, 2012

B-2

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total
REVENUES:					
Local sources:					
Local tax levy	\$ 48,673,323	\$ -	\$ -	\$ -	\$ 48,673,323
Tuition	119,722	-	-	-	119,722
Miscellaneous	978,530	539,728	9,951,326	-	11,469,584
Total revenues - local sources	49,771,575	539,728	9,951,326	-	60,262,629
State sources	386,622,924	50,829,299	766,567	-	438,218,790
Federal sources	7,155,218	19,063,850	-	-	26,219,068
Total revenues	443,549,717	70,432,877	10,717,893	-	524,700,487
EXPENDITURES:					
Current expense:					
Instruction:					
Regular	133,087,758	31,652,606	-	-	164,740,364
Special education	21,485,247	-	-	-	21,485,247
Other	15,711,941	-	-	-	15,711,941
School-sponsored/Other instructional	6,889,066	-	-	-	6,889,066
Community service	390,592	-	-	-	390,592
Support Services:					
Tuition	23,171,010	9,627,803	-	-	32,798,813
Student & instruction related services	37,179,155	3,283,909	-	-	40,463,064
School administrative services	12,719,536	8,532,834	-	-	21,252,370
General administrative services	5,923,577	399,069	-	-	6,322,646
Plant operations and maintenance	50,717,677	1,401,006	-	-	52,118,683
Pupil transportation	13,897,795	24,740	-	-	13,922,535
Unallocated benefits	94,732,945	9,315,403	-	-	104,048,348
Business and other support services	8,009,797	866,109	-	-	8,875,906
Capital outlay	14,219,540	206,334	2,985,398	-	17,411,272
Special schools	90,742	-	-	-	90,742
Debt service	-	-	-	-	-
Total expenditures	438,226,378	65,309,813	2,985,398	-	506,521,589
(Deficiency)/excess of revenues over/(under) expenditures	5,323,339	5,123,064	7,732,495	-	18,178,898
Other financing sources/(uses):					
Operating transfers in/(out)	5,123,064	(5,123,064)	-	-	-
Total other financing sources/(uses)	5,123,064	(5,123,064)	-	-	-
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	10,446,403	-	7,732,495	-	18,178,898
Fund balances, July 1	(19,127,534)	(1,287,937)	386,660	-	(20,028,811)
Fund balances, June 30	\$ (8,681,131)	\$ (1,287,937)	\$ 8,119,155	\$ -	\$ (1,849,913)

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For The Year Ended June 30, 2012

Total net change in fund balances - *governmental funds* (B-2) \$ 18,178,898

Amounts reported for *governmental activities* in the Statement of Activities (A-2) are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expenses in the period. Additionally, in the Statement of Activities gains or (losses) are recognized upon disposition.

Depreciation expense	(11,541,689)	
Capital outlays	<u>17,411,272</u>	
		5,869,583

Repayment of capital lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets and it is not reported in the Statement of Activities.

Repayment of capital lease obligations	<u>1,325,323</u>	
		1,325,323

In the Statement of Activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amounts exceeds the paid amount, the difference is a reduction in the reconciliation, when the paid amount exceeds the earned amount the difference is an addition to the reconciliation.

Amount of compensated absences paid in excess of earned amount	<u>735,125</u>	
		<u>735,125</u>

Change in net assets of *governmental activities* (A-2) \$ 26,108,929

The accompanying notes are an integral part of these financial statements.

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PROPRIETARY FUND FINANCIAL STATEMENTS

The focus of Proprietary Fund measurement is upon determination of net income, changes in net assets, financial position and cash flows. The generally accepted accounting principles are those similar to businesses in the private sector. The District's food service operations are accounted for in the Enterprise Fund where the intent of the District is that the costs of providing goods or services be financed through user charges.

ELIZABETH SCHOOL DISTRICT
Statement of Net Assets
Proprietary Funds
June 30, 2012

B-4

ASSETS

Cash and cash equivalents	\$ 621,855
Intergovernmental Accounts Receivable	606,619
Interfund Accounts Receivable	20,093
Inventories	197,374
Capital assets:	
Furniture and equipment	4,030,913
Vehicles	<u>111,485</u>
Total capital assets	4,142,398
Less: accumulated depreciation	<u>(3,647,325)</u>
Capital assets, net	<u>495,073</u>

Total assets	\$ <u><u>1,941,014</u></u>
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LIABILITIES

Accounts payable	\$ 150,744
Interfund payable	<u>-</u>

Total liabilities	\$ <u><u>150,744</u></u>
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NET ASSETS

Invested in capital assets net of related debt	\$ 495,073
Unrestricted	<u>1,295,197</u>

Total net assets	\$ <u><u>1,790,270</u></u>
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The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2012

B-5

Operating revenues:

Charges for services:

Food sales - reimbursable programs	\$ 1,291,172
Food sales - non-reimbursable programs	443,264
	<hr/>

Total operating revenues	1,734,436
	<hr/>

Operating expenses:

Cost of sales	7,199,775
Salaries	5,121,541
Employee benefits	3,008,034
Cleaning, repair and maintenance services	244,895
General supplies	92,807
Depreciation	144,200
	<hr/>

Total Operating expenses	15,811,252
	<hr/>

Operating income (loss)	(14,076,816)
	<hr/>

Non-operating revenues (expenses):

Interest income	224
State sources:	
State school breakfast program	-
State school lunch program	182,167
Federal sources:	
Lunch	8,712,844
Breakfast	3,678,997
After school snack program	544,083
Summer meal program	-
Food Service Equipment - ARRA	161,337
Food distribution program	801,329
	<hr/>

Total non-operating revenues (expenses)	14,080,981
	<hr/>

Income before contributions & transfers	4,165
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Capital contributions:

Transfers in	-
	<hr/>

Change in net assets	4,165
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Total net assets -beginning	1,786,105
	<hr/>

Total net assets-ending	\$ 1,790,270
	<hr/>

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2012

B-6

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 1,734,436
Payments to employees	(5,121,541)
Payments for employee benefits	(3,008,034)
Payments to suppliers	(6,758,134)
Net cash (used for) operating activities	<u>(13,153,273)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

State Sources	187,807
Federal Sources	13,478,992
Net operating subsidies and transfers from other funds	(11,453)
Net cash provided by non-capital financing activities	<u>13,655,346</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchases of capital assets	(165,811)
Net cash (used for) capital and related financing activities	<u>(165,811)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends	224
Net cash provided by investing activities	<u>224</u>

Net increase in cash and cash equivalents 336,486

Cash and cash equivalents-beginning 305,462

Cash and cash equivalents-ending \$ 641,948

Reconciliation of operating (loss) to net cash provided by operating activities:

Operating (loss)	\$ (14,076,816)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities	
Depreciation	144,200
Non-cash transaction from federal government	801,329
Increase in inventories	(50,481)
Decrease in accounts payable	<u>28,495</u>

Net cash (used for) operating activities \$ (13,153,273)

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUNDS FINANCIAL STATEMENTS

Fiduciary funds statements provide information about financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

ELIZABETH SCHOOL DISTRICT
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

B-7

	<u>Agency Funds</u>		<u>Trust Funds</u>	
	<u>Student</u>		<u>Non-</u>	<u>Vendor</u>
	<u>Activity</u>	<u>Payroll</u>	<u>Expendable</u>	<u>Escrow</u>
ASSETS				
Cash and cash equivalents	\$ 323,367	\$ 15,360,109	\$ 4,877	\$ -
Interfund loans receivable	-	7,234	-	-
Total Assets	<u>\$ 323,367</u>	<u>\$ 15,367,343</u>	<u>\$ 4,877</u>	<u>\$ -</u>
LIABILITIES				
Payroll deductions and withholdings	\$ -	\$ 15,333,102	\$ -	\$ -
Interfund loans payable	-	34,241	-	-
Due to student groups	323,367	-	-	-
Total liabilities	<u>\$ 323,367</u>	<u>\$ 15,367,343</u>	<u>-</u>	<u>-</u>
NET ASSETS				
Restricted				
For scholarship due			4,877	-
Unrestricted			-	-
Total net assets			<u>4,877</u>	<u>-</u>
Total liabilities and net assets			<u>\$ 4,877</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended June 30, 2012

B-8

	Trust Funds	
	<u>Non-Expendable</u>	<u>Vendor Escrow</u>
ADDITIONS:		
Investment earnings:		
Interest	\$ 17	\$ -
Net investment earnings	<u>17</u>	<u>-</u>
Total additions	<u>17</u>	<u>-</u>
DEDUCTIONS:		
Scholarships awarded	481	-
Refunds of contributions	<u>-</u>	<u>-</u>
Total deductions	<u>481</u>	<u>-</u>
Change in net assets	(464)	-
Net assets—beginning of the year	<u>5,341</u>	<u>-</u>
Net assets—end of the year	<u>\$ 4,877</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Elizabeth School District (District) is presented to assist in understanding the District's financial statements. The financial statements and notes are a representation of the District's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles in the United States as applied to governmental units and have been consistently applied in the preparation of these financial statements.

a) Reporting Entity

The Board of Education of the City of Elizabeth (Board), or the Elizabeth School District, is a body politic and corporate, and a school district of the State of New Jersey having boundaries coterminous with the boundaries of the City of Elizabeth, County of Union, State of New Jersey. The Elizabeth School District is a Type II district. As a Type II district, the District functions independently through a Board of Education. The Board is comprised of nine members elected to three-year terms. The purpose of the District is to educate students in grades PK-12. The District's approximate enrollment at June 30, 2012, was 23,391 students.

b) Component Units

The primary criterion for including activities within the District's reporting entity, as set forth in Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, is whether:

- i) The organization is legally separate (can sue or be sued in their own name);
- ii) The District holds the corporate powers of the organization;
- iii) The District appoints a voting majority of the organization's board;
- iv) The District is able to impose its will on the organization;
- v) The organization has the potential to impose a financial benefit/burden on the District;
- vi) There is a fiscal dependency by the organization on the District.

Based on the aforementioned criteria, the District has no component units.

c) Basis of Presentation

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District also applies Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, to its governmental and

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Basis of Presentation (continued)

business-type activities and to its enterprise fund unless they conflict with or contradict GASB pronouncements. The most significant of the Board's accounting policies are described below.

In accordance with GASB Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments*, issued June 1999; GASB Statement No. 36, *Recipient Reporting for Certain Shared Non-Exchange Revenues*, an amendment to GASB No. 33; GASB Statement No. 37, *Basic Financial Statement — and Management's Discussion and Analysis — for State and Local Governments: Omnibus*, an amendment to GASB Statements No. 21 and No. 34, issued in June 2001, and; in GASB Statement No. 38, *Certain Financial Statement Note Disclosures*, issued in 2001, the financial statements include:

- i) A Management Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations.
- ii) Financial statements prepared using full accrual accounting for all of the District's activities.
- iii) A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

d) Basic Financial Statements

The District's basic financial statements consist of district or government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements that provide a more detailed level of financial information.

- i) Government-wide Financial Statements -The statement of net assets and the statement of activities display information about the District as a whole. These statements include the financial activities of the District, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental and business-type activities of the District at fiscal year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities. The governmental activities generally are financed through federal and state awards, taxes and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Basic Financial Statements (continued)

- ii) Fund Financial Statements - Fund financial statements of the District are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District.

The District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level.

e) Governmental Funds

- i) General Fund - The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financial resources except those that are legally or administratively required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or noninstructional equipment which are classified in the Capital Outlay subfund.

(1) As required by the New Jersey State Department of Education, the District includes budgeted capital outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.

(2) Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to current expense by board resolution.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Governmental Funds (continued)

- ii) **Special Revenue Fund** - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Government, (other than major Capital Projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.
- iii) **Capital Projects Fund** - The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The financial resources are derived from temporary notes or serial bonds that are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election.
- iv) **Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

f) Proprietary Funds

The focus of Proprietary Funds' measurement is upon determination of net income, changes in net assets, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the Proprietary Funds of the District:

- i) **Enterprise Funds** - The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the District is that the costs (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the District has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities, whether current or noncurrent, associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and unreserved retained earnings, if applicable. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Proprietary Funds (continued)

- ii) Internal Service Funds - The District does not have any internal service funds.

g) Fiduciary Funds

Fiduciary or Trust and Agency Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. This fund category includes:

- i) Expendable Trust Funds - Expendable Trust Funds are accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Expendable Trust Funds account for assets where both the principal and interest may be spent.
- ii) Nonexpendable Trust Funds - Nonexpendable Trust Funds are used to account for assets held under the terms of a formal trust agreement, whereby the District is under obligation to maintain the trust principal.
- iii) Agency Funds - Agency funds are used to account for the assets that the District holds on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations. Agency funds include payroll and student activities funds.

h) Measurement Focus and Basis of Accounting

- i) Measurement Focus - Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied. On the government-wide statement of net assets and the statement of activities, both governmental and business-like activities are presented using the economic resources measurement focus.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Measurement Focus and Basis of Accounting (continued)

i) Measurement Focus (continued)

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, the accounting objectives are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and all liabilities, whether current or noncurrent, associated with their activities are included on the balance sheet. Fund equity (i.e., net total assets) is classified as net assets.

- ii) Basis of Accounting** - In the government-wide statement of net assets and statement of activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when the liability, resulting from exchange and exchange-like transactions, is incurred (i.e. the exchange takes place).

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. State equalization monies are recognized as revenue during the period in which they are appropriated. A one-year availability period is used for revenue recognition for all other governmental fund revenues.

Ad Valorem (Property) Taxes are susceptible to accrual and under New Jersey State Statute a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "accounts receivable".

The following statutory dates are applicable to property taxes:

Levy Date:	January 1
Lien Date:	January 1
Due Dates:	February 1, May 1, August 1 and November 1.

ELIZABETH SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the county office for approval and are voted upon at the annual school election on the third Tuesday in April. Budgets are prepared using the modified accrual basis of accounting, except for the special revenue fund as described later. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2 (m) 1. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles with the exception of the legally mandated revenue recognition of the last state aid payment for budgetary purposes only and the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

The following presents a reconciliation of the special revenue fund revenues and expenditures from the budgetary basis of accounting as presented in the Combined Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General, Special Revenues and Debt Service Funds to the GAAP basis of accounting as presented in the Combined Statement of revenues, Expenditures and Changes in Fund Balances – All Government Fund Types:

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Budgets/Budgetary Control (continued)

**Notes to Required Supplementary Information
Budgetary Comparison Schedule**

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures.

Sources/Inflows of Resources	<u>General Fund</u>	<u>Special Revenue Fund</u>
Actual amounts (budgetary) "revenues from the budgetary comparison schedules"	\$452,024,023	\$ 70,647,481
Difference – Budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized		937,660
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes	26,781,128	
State aid payment recognized for budgetary purposes, not recognized for GAAP Statements until the subsequent year	(35,255,434)	
General Fund contribution to Early Childhood program		<u>(1,152,264)</u>
Total revenue as reported on the statement of revenues, expenditures and changes in fund balances – governmental funds	<u>\$443,549,717</u>	<u>\$70,432,877</u>

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Budgets/Budgetary Control (continued)

Uses/Outflows of Resources	<u>General Fund</u>	<u>Special Revenue Fund</u>
Actual amounts (budgetary) "total outflows from the budgetary comparison schedules	\$438,226,378	\$ 70,647,481
Difference – Budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized		937,660
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes. Net transfers (outflows) to general fund	<u>0</u>	<u>(6,275,328)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances – governmental funds	<u>\$438,226,378</u>	<u>\$65,309,813</u>

j) Encumbrances

Under encumbrance accounting purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in governmental funds other than the special revenue fund are reported as reservations of fund balances at fiscal year-end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services.

Open encumbrances in the special revenue fund for which advances have been received are reflected in the balance sheet as deferred revenues at fiscal year-end.

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year-end.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Cash, Cash Equivalents and Investments

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. U.S. Treasury and agency obligations and certificates of deposit with maturities of one year or less when purchased are stated at cost. All other investments are stated at fair value.

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey.

N.J.S.A. 17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include Savings and Loan institutions, banks (both state and national banks) and savings banks the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of Governmental Units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the Governmental Units.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Cash, Cash Equivalents and Investments

Deposits

New Jersey statutes require that school districts deposit public funds in public depositories located in New Jersey which are insured by the Federal Deposit Insurance Corporation, or by any other agency of the United States that insure deposits or the State of New Jersey Cash Management Fund.

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed insurance limits as follows:

- i) The market value of the collateral must equal five percent of the average daily balance of the public funds; or
- ii) If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

The Federal Deposit Insurance Corporation (FDIC) insures accounts up to \$250,000

l) Tuition Payable

Tuition charges for the fiscal years 2011-12 and 2010-11 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined.

m) Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, other than those recorded in the enterprise fund are recorded as expenditure during the year of purchase.

Inventories in the Proprietary Funds are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. Prepaid expenses in the Enterprise Fund represent payments made to vendors for services that will benefit periods beyond June 30, 2012.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n) Interfund Assets/Liabilities

On the fund financial statements, receivable and payables resulting from short-term interfund loans are classified as Interfund Receivable/Payable.

Interfund balances within governmental activities and within business-type activities are eliminated on the government wide Statements of Net Assets.

o) Fixed Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation bases for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the governmental fund capital assets.

Donated capital assets are capitalized at estimated fair market value on the date donated. Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Description	Estimated Lives
Land Improvements	15 – 50 years
Building and Building Improvements	15 – 50 years
Furniture and Equipment	5 – 20 years
Vehicles	5 – 15 years

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

p) Compensated Absences

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. A liability for compensated absences that is attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the District and its employees, are accounted for in the period in which such services are rendered or in which such events take place. In governmental and similar trust funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as expenditure and fund liability in the fund that will pay for the compensated absences. In proprietary and similar trust funds, compensated absences are recorded as an expense and liability of the fund that will pay for them.

q) Deferred Revenue

Deferred revenue in the special revenue fund represents cash that has been received but not yet earned.

r) Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise fund are reported on the enterprise fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, contractually required pension contributions and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year.

s) Fund Balances and Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Reserves represent those portions of fund equity not available for appropriation for expenditure or legally segregated for a specific future use. Designated fund balances represent plans for future use of financial resources.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

t) **Net Assets**

Net Assets on the *Statement of Net Assets* include the following:

- i) **Investment in Capital Assets, net of Related Debt** — the component of net assets that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.
- ii) **Restricted for Specific Purposes** — the component of net assets that reports the difference between assets and liabilities of the certain programs that consists of assets with constraints placed on their use by either external parties and/or enabling legislation.
- iii) **Restricted for Debt Service** — the component of net assets that reports the difference between assets and liabilities of the Debt Service Fund that consists of assets with constraints placed on their use by creditors.
- iv) **Unrestricted** — the difference between the assets and liabilities that is not reported in *Net Assets Invested in Capital Assets, net of Related Debt, Net Assets Restricted for Specific Purposes* or *Net Assets Restricted for Debt Service*.

u) **Contributed Capital**

Contributed capital represents the amount of fund capital contributed to the proprietary funds from other funds.

v) **Interfund Transactions**

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as “Due from/to Other Funds” on the accompanying financial statements. All other interfund transfers are reported as operating transfers.

w) **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates that affect the recorded amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

x) On-Behalf Payments

Revenue and expenditures of the General Fund include payments made by the State of New Jersey for Pension and social security contributions for certified teacher members of the New Jersey Teachers Pension and Annuity Fund.

NJSDA Capital Contributions represents the estimated fair market value of building improvements projects funded by the New Jersey Schools Development Authority (NJSDA). The amounts are not required to be included in the Board's annual budget.

2) CASH AND CASH EQUIVALENTS AND INVESTMENTS

GASB Statement No. 40, *Deposits and Investment Risk Disclosures* requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment.) Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities are not pledged to the depositor), collateralized with the securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the District.

All bank deposits and investments as of the balance sheet date are classified as to credit risk by the following three categories described below:

- a) **Category 1** - Insured, registered or collateralized with securities held by the District or by its agent in the District's name.
- b) **Category 2** - Uninsured, unregistered or collateralized with securities held by the pledging public depository or by its trust department or agent in the District's name.
- c) **Category 3** - Uninsured, unregistered or uncollateralized, including any deposits that are collateralized with securities held by the pledging public depository or by its trust department or agent but not in the District's name.

As of June 30, 2012, the District's deposits and investments are summarized as follows:

<u>Category</u>	<u>Amount</u>
1	\$53,082,110
2	-0-
3	-0-
	<u>\$53,082,110</u>

As of June 30, 2012, the District did not hold any investments.

ELIZABETH SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

3) FIXED ASSETS

Capital asset activity for the year ended June 30, 2012 was as follows:

<u>Governmental Activities</u>	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2012</u>
Capital assets not depreciated:				
Land	\$ 6,070,837	\$ 0	\$ 0	\$ 6,070,837
Construction in progress	<u>75,029,221</u>	<u>9,415,831</u>	<u>0</u>	<u>84,445,052</u>
Total	<u>81,100,058</u>	<u>9,415,831</u>	<u>0</u>	<u>90,515,889</u>
Capital assets being depreciated:				
Land improvements	1,945,739	0	0	1,945,739
Buildings and improvements	378,579,808	1,634,649	0	380,214,457
Leasehold improvements	6,446,945	0	0	6,446,945
Furniture and equipment	33,593,787	8,153,355	(1,564,107)	40,183,035
Vehicles	<u>5,401,416</u>	<u>43,800</u>	<u>0</u>	<u>5,445,216</u>
Total	<u>425,967,695</u>	<u>9,831,804</u>	<u>(1,564,107)</u>	<u>434,235,392</u>
Total capital assets	507,067,753	19,247,635	(1,564,107)	524,751,281
Less: accumulated depreciation	<u>117,886,364</u>	<u>11,500,213</u>	<u>(1,564,107)</u>	<u>127,822,470</u>
Capital assets, net	\$ <u>389,181,389</u>	\$ <u>7,747,422</u>	\$ <u>0</u>	\$ <u>396,928,811</u>
<u>Business-Type Activities</u>				
Furniture and equipment	\$ 3,865,102	\$ 165,811	\$ 0	\$ 4,030,913
Vehicles	<u>111,485</u>	<u>0</u>	<u>0</u>	<u>111,485</u>
Total capital assets	3,976,587	165,811	0	4,142,398
Less accumulated depreciation	<u>3,503,125</u>	<u>144,200</u>	<u>0</u>	<u>3,647,325</u>
Capital assets, net	\$ <u>473,462</u>	\$ <u>21,611</u>	\$ <u>0</u>	\$ <u>495,073</u>

ELIZABETH SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

4) GENERAL LONG-TERM DEBT

During the fiscal year ended June 30, 2012, the following changes occurred in liabilities reported in the *Statement of Net Assets*:

	<u>Balance</u> <u>June 30, 2011</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u> <u>June 30, 2012</u>
Accrued sick and vacation				
Pay benefits	\$ 10,835,322	\$ 0	\$ (735,125)	\$ 10,100,197
Bonds payable	0	0	0	0
Capital lease obligations	<u>2,311,078</u>	<u>1,836,364</u>	<u>(1,325,323)</u>	<u>2,822,119</u>
Total long-term debt	\$ <u>13,146,400</u>	\$ <u>1,836,364</u>	\$ <u>(2,060,448)</u>	\$ <u>12,922,316</u>

- a) **Bonds Payable** - Bonds are authorized in accordance with State law by the voters of the District through referendums. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the District are general obligation bonds.

As of June 30, 2012 the District had no bonds outstanding.

- b) **Bonds Authorized But Not Issued** - As of June 30, 2012, the District had bonds authorized but not issued in the amount of \$2,800,000.
- c) **Capital Leases** - The District has entered into several long-term capital leases for office equipment.

The following is a schedule of the future minimum lease payments under all long-term noncancellable capital leases as of June 30, 2012:

<u>Fiscal Year Ending</u>	<u>Total</u>
2013	\$1,123,792
2014	948,678
2015	490,596
2016	377,328
2017	<u>60,870</u>
Total lease payments	3,001,264
Less: interest cost	<u>179,145</u>
Principal amount of capital lease payments due	<u>\$2,822,119</u>

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

5) LEASE COMMITMENTS

The District entered into lease agreements for facilities and technology items. Rental payments for the year ending June 30, 2012 are \$1,920,969. The future minimum rental payments including any yearly increase at June 30, 2012 are summarized as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
2013	\$3,228,295
2014	2,491,880
2015	2,221,733
2016	2,335,310
2017	78,032
Total	<u>\$10,355,250</u>

6) NET ASSETS

As of June 30, 2012, governmental activities net assets consisted of the following components:

**INVESTMENT IN CAPITAL ASSETS,
NET OF RELATED DEBT**

Capital assets, net	\$396,928,811
Less: Long-term obligations	<u>2,822,119</u>
(All long-term debt relates to capital assets)	
	<u>394,106,692</u>

RESTRICTED

Encumbrances	7,173,983
Capital Projects	8,119,155
Excess Surplus	580,310
Designated for subsequent years expenditures	<u>10,350,525</u>

26,223,973

UNRESTRICTED

Net assets not restricted above	<u>(38,215,558)</u>
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NET ASSETS

\$382,115,107

Business-type activities net assets did not have any debt relating to capital assets or restrictions.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

7) PENSION PLANS

a) **Description of Plans** - All eligible employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund which have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System and the Teachers' Pension and Annuity Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625.

i) **Teachers' Pension and Annuity Fund (TPAF)** - The Teachers' Pension and Annuity Fund was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time certified teachers or professional staff of the public school systems in the State. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related non-contributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

ii) **Public Employees' Retirement System (PERS)** - The Public Employees' Retirement System (PERS) was established as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another state-administered retirement system. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state administered retirement system or other state or local jurisdiction.

b) **Vesting and Benefit Provisions** - The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43.3B, and N.J.S.A. 18A:6C for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service. Retirement benefits for age and service are available at age 55 and are generally determined to be 1/55 of the final average salary for each year of service credit, as defined. Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years).

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

7) PENSION PLANS (continued)

b) Vesting and Benefit Provisions (continued)

Employees enrolled on or after May 21, 2010, retirement benefits for age and service are available at age 60 and are generally determined to be 1/60 of the final average salary for each year of service credit. Final average salary equals the average salary for the final five years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving eight to ten years of service in which case benefits would begin the first day of the month after the member attains normal retirement age. The TPAF and PERS provides for specified medical benefits for members who retire after achieving 25 years of qualified service, as defined, or under the disability provisions of the System.

Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

- c) Significant Legislation – As per P.L. 2003, c. 108, the State Treasurer shall reduce the normal and accrued liability contributions payable by employers other than the State, excluding the contribution from the benefit enhancement fund, to a percentage of the amount certified annually by the retirement system, which for PERS will be as follows: for payments due in the State fiscal year ending June 30, 2005, 20%; for payments due in the State fiscal year ending June 30, 2006, not more than 40%; for payments due in the State fiscal year ending June 30, 2007, not more than 60%; for payments due in the State fiscal year ending June 30, 2008, not more than 80%; and for payments due in the State fiscal year ending June 30, 2009, not more than 100%.

Due to the enactment of 1997 legislation, Chapter 114, P.L. 1997 and Chapter 115, P.L. 1997, the State of New Jersey's portion of the unfunded accrued liability under each retirement system was eliminated. In addition, excess valuation assets have been available to fund, in full or in part, the State of New Jersey's normal contribution from 1997 to 2002, excluding the contribution for post-retirement medical benefits in the PERS and TPAF.

- d) Contribution Requirements - The contribution policy is set by laws of the State of New Jersey and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 6.5%, respectively of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

7) PENSION PLANS (continued)

d) Contribution Requirements –continued

The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the District is a non-contributing employer of the TPAF. The Board's contribution to PERS for the years ended June 30, 2012 and 2011 was \$6,392,389 and \$5,871,498, respectively. In accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District \$13,691,604 during the year ended June 30, 2012 for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. These amounts have been included in the general-purpose financial statements.

8) POST-EMPLOYMENT BENEFITS

Chapter 384 of Public Laws 1987 and Chapter 6 of Public Laws 1990 required TPAF and PERS, respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired state employees and retired educational employees. As of June 30, 2011, there were 93,323 retirees eligible for post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with Chapter 62, P.L. 1994. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to Chapter 126, P.L. 1992, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. In fiscal year 2011, the State paid \$144 million toward Chapter 126 benefits for 15,709 eligible retired members. The amount attributable to the Board is not known.

9) COMPENSATED ABSENCES

District employees are granted sick and vacation leave in varying amounts under the District's personnel policies and according to negotiated contracts. In the event of termination, an employee is reimbursed for accumulated vacation leave. Vacation days not used during the year may only be carried forward with approval from the Superintendent.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

9) COMPENSATED ABSENCES (continued)

The entire liability for vested compensated absences of governmental activities is recorded in the district-wide financial statements. The current portion of the governmental activities compensated absences balance is not considered material to the applicable funds total liabilities; therefore it is not shown in the fund financial statements. The liability for vested compensated absences of the proprietary fund types is recorded within those funds as the benefits accrue to employees. As of June 30, 2012, district-wide compensated absences amounted to \$10,100,197

10) ON-BEHALF PAYMENTS

TPAF Pension Contributions paid by the State on behalf of the District for the year ended June 30, 2012 is \$16,472,060. TPAF Social Security Contributions reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2012 is \$13,691,604. NJSDA Capital Contributions funded by the New Jersey Schools Development Authority (NJSDA) on behalf of the District for the year ended June 30, 2012 is \$6,430,433.

11) RISK MANAGEMENT

The District is exposed to various risks of loss related to property, general liability, automobile coverage, theft of, damage to and destruction of assets: error and omissions; injuries to employees; student accident; termination of employees and natural disasters. The Board has obtained commercial insurance coverage to guard against these events to minimize the exposure to the District should they occur. A complete schedule of insurance coverage can be found in the statistical section of this Comprehensive Annual Financial Report.

- a) **Property and Liability Insurance** - The District maintains commercial insurance coverage for property, liability and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section (UNAUDITED) of this Comprehensive Annual Financial Report.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

11) RISK MANAGEMENT- continued

- b) **New Jersey Unemployment Compensation Insurance** - The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District's expendable trust fund for the current and prior year:

<u>Fiscal Year</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2011-2012	\$ 1,644,338	\$ 636,864	\$ 246,696	\$1,067,603
2010-2011	2,974,967	802,277	713,915	677,435
2009-2010	956,457	667,773	499,515	589,073

- c) **Worker's Compensation Plan** - The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of plan. Claims are paid directly by the plan up to a maximum of \$700,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Inservco Insurance Services, Inc. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported at June 30, 2012, are reported as claims and judgments payable and accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$3,335,516 reported at June 30, 2012 as Accrued Liabilities is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

There has been no significant reduction in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverage's in any of the prior three years.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

12) INTERFUND RECEIVABLES AND PAYABLES

Amounts reported in the governmental funds as interfund receivable and payables from/to other governmental funds are eliminated in the governmental activities column. The remaining internal receivable and payable between the governmental funds and enterprise fund have been eliminated in the total district-wide *Statement of Net Assets*. At June 30, 2012, the Interfund balances consisted of the following components:

	RECEIVABLE				
	General Fund	Special Revenue Fund	Capital Project Fund	Enterprise Fund	Fiduciary Fund
General Fund	N/A	\$0	\$0	\$0	\$0
Special Revenue Fund	\$3,895,539	N/A	0	0	0
Capital Project Fund	1,173,460	0	N/A		0
Enterprise Fund	20,093	0	0	N/A	0
Fiduciary Fund	27,007	0	0	0	N/A
	5,116,099				
Total		0	0	0	0
GASB No. 34 mandated eliminations within governmental activities	(5,136,192)	0	0	0	0
Net interfund balances reported as follows:					
District-wide (eliminated in total column)	<u>\$(20,093)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
External (Due to Trust and Agency Fund)					<u>\$(7,234)</u>

13) INVENTORY

As of June 30, 2012, the Food Service Fund maintained an inventory in the amount of \$197,374. The value of Federal donated commodities as reflected on Schedule A (required by the Single Audit Law of 1984) is the difference between market value and cost of the commodities at the date of purchase and has been included as an item of nonoperating revenue in the financial statements.

14) FUND BALANCE APPROPRIATED

Government Accounting Standards Board 54, Fund Balance Reporting and Governmental Fund Type Definitions, established fund balance classifications that comprise of a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement requires governmental funds balances to be reported in one of five classifications replacing the previous classifications of reserved, unreserved and designated.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

14) FUND BALANCE APPROPRIATED (continued)

These five classifications are as follows:

- Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by external parties, constitutional provision or enabling legislation.
- Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Business Administrator.
- Unassigned – includes balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for committed, assigned, or unassigned fund balance are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

General Fund - Of the \$26,574,303 General Fund balance at June 30, 2012, \$7,173,983 is assigned for year-end encumbrances; \$580,310 is reserved as excess surplus in accordance with N.J.S.A. 18A:7A-7; \$10,350,525 has been assigned for designated for subsequent year's expenditures ending June 30, 2013; and \$8,469,485 is unassigned.

15) Deficit Fund Balances – General Fund (GAAP Basis)

The District has a deficit fund balance of \$8,68,131 in the General Fund as of June 30, 2012 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year.

ELIZABETH SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2012

15) Deficit Fund Balances – General Fund (GAAP Basis) (continued)

For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAP financial statements) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to N.J.S.A. 18A:22-44.2 any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District deficits in the GAAP funds statement does not exceed the last state aid payment.

16) CALCULATION OF EXCESS SURPLUS

In accordance with N.J.S.A. 18A:7F-7, the designation for Reserved Fund Balance -- Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance at the fiscal year end of June 30, 2012 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. There was \$580,310 of excess fund balance at June 30, 2012.

17) LITIGATION AND CONTINGENCIES

a) Litigations

The District is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the Board, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements. Following a trial on the merits of a claim the District has been vigorously defending, a jury verdict was rendered in favor of plaintiff. The jury awarded damages in the amount of \$575,000 and punitive damages in the amount of \$250,000. An appeal was filed by the Board.

ELIZABETH SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

17) LITIGATION AND CONTINGENCIES (continued)

b) State and Federal Aid Receipts

State and Federal aid is generally subject to review by the responsible governmental agencies for compliance with the agencies' regulations governing the aid. In the opinion of the District management and legal counsel, any potential adjustments to the Federal or State aid recorded by the District through June 30, 2012, resulting from a review by a responsible government agency will not have a material effect on the District financial statements at June 30, 2012.

18) DATE of MANAGEMENT'S REVIEW

Management has evaluated subsequent events through December 5, 2012 the date on which the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
Local sources:					
Local tax levy	\$ 48,673,323	\$ -	\$ 48,673,323	\$ 48,673,323	\$ -
Tuition	170,510	-	170,510	119,722	(50,788)
Miscellaneous	775,662	-	775,662	978,530	202,868
Total - local sources	49,619,495	-	49,619,495	49,771,575	152,080
State sources:					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	303,051,843	-	303,051,843	303,051,843	-
Education opportunity aid	-	-	-	-	-
Discretionary opportunity aid	9,822,856	-	9,822,856	9,822,856	-
Transportation aid	2,369,754	-	2,369,754	2,369,754	-
Special education aid	12,274,090	-	12,274,090	12,274,090	-
Bilingual education aid	-	-	-	-	-
Consolidated aid	-	-	-	44,309	44,309
Extraordinary aid	1,856,867	-	1,856,867	2,419,213	562,346
Pre-School Expansion aid	-	-	-	-	-
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	6,430,433	6,430,433
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	16,472,060	16,472,060
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	13,691,604	13,691,604
Total - state sources	357,896,478	-	357,896,478	395,097,230	37,200,752
Federal sources:					
ARRA - SFSF-ESF	-	-	-	-	-
Education State Grant	-	-	-	-	-
ARRA - SFSF-GSF	-	-	-	-	-
Government Services	-	-	-	-	-
Education Jobs	6,501,091	-	6,501,091	6,501,091	-
Medicaid	389,627	-	389,627	654,127	264,500
Total - federal sources	6,890,718	-	6,890,718	7,155,218	264,500
Total revenue	414,406,691	-	414,406,691	452,024,023	37,617,332
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	4,762,619	23,326	4,785,945	4,619,996	165,949
Grades 1-5	48,362,017	(124,557)	48,237,460	46,576,997	1,660,463
Grades 6-8	24,333,561	111,829	24,445,390	23,773,494	671,896
Grades 9-12	29,784,668	(70,393)	29,714,275	29,110,321	603,954
Home instruction:					
Salaries of teachers	583,910	(4,046)	579,864	524,971	54,893
Purchased services	349,391	-	349,391	331,651	17,740
Supplies	(147,385)	149,385	2,000	-	2,000
Travel	500	-	500	-	500
Regular programs - undistributed instruction:					
Other salaries for instruction	3,469,835	(252,093)	3,217,742	3,151,386	66,356
Purchased professional/educational services	303,304	119,965	423,269	250,664	172,605
Other purchased services	4,294,303	(132,201)	4,162,102	3,865,644	296,458
Travel	81,200	300	81,500	3,875	77,625
General supplies	20,629,281	393,815	21,023,096	19,983,654	1,039,442
Textbooks	1,323,650	(211,878)	1,111,772	805,775	305,997
Other objects	103,664	12,303	115,967	89,330	26,637
Total regular programs	138,234,518	15,755	138,250,273	133,087,758	5,162,515

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

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	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	\$ 326,895	\$ 2,000	\$ 328,895	\$ 328,818	\$ 77
Other salaries for instruction	34,983	-	34,983	34,983	-
Purchased services	-	-	-	-	-
General supplies	22,735	(7,600)	15,135	12,451	2,684
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	384,613	(5,600)	379,013	376,252	2,761
Cognitive impaired - moderate:					
Salaries of teachers	537,533	-	537,533	507,117	30,416
Other salaries for instruction	461,719	-	461,719	433,522	28,197
Purchased professional services	-	-	-	-	-
General supplies	12,090	-	12,090	6,675	5,415
Textbooks	17,655	(2,200)	15,455	12,832	2,623
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	1,028,997	(2,200)	1,026,797	960,146	66,651
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	4,080,249	85,700	4,165,949	4,015,295	150,654
Other salaries for instruction	2,724,338	(44,000)	2,680,338	2,555,472	124,866
Other purchased services	-	-	-	-	-
General supplies	65,098	700	65,798	37,213	28,585
Textbooks	51,639	-	51,639	32,665	18,974
Other objects	-	-	-	-	-
Total learning/language	6,921,324	42,400	6,963,724	6,640,645	323,079
Multiple disabilities:					
Salaries of teachers	222,528	-	222,528	222,254	274
Other salaries for instruction	203,130	-	203,130	188,478	14,652
Purchased professional services	-	-	-	-	-
General supplies	7,054	100	7,154	4,780	2,374
Textbooks	1,449	-	1,449	-	1,449
Other objects	-	-	-	-	-
Total multiple disabilities	434,161	100	434,261	415,512	18,749
Behavioral disabilities:					
Salaries of teachers	275,067	-	275,067	238,879	36,188
Other salaries for instruction	769,339	-	769,339	739,794	29,545
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	7,113	3,600	10,713	4,680	6,033
Textbooks	6,893	-	6,893	1,411	5,482
Other objects	4,990	4,000	8,990	4,283	4,707
Total behavioral disabilities	1,063,402	7,600	1,071,002	989,047	81,955

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

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	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Autistic:					
Salaries of teachers	\$ 382,037	\$ -	\$ 382,037	\$ 377,080	\$ 4,957
Other salaries for instruction	347,083	-	347,083	344,255	2,828
Purchased professional services	-	-	-	-	-
General supplies	8,258	55	8,313	6,296	2,017
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	737,378	55	737,433	727,631	9,802
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	10,467,474	-	10,467,474	10,265,330	202,144
Other salaries for instruction	-	-	-	-	-
Other purchased services	850	(850)	-	-	-
General supplies	116,542	2,545	119,087	82,155	36,932
Textbooks	16,613	350	16,963	9,351	7,612
Other objects	-	-	-	-	-
Total resource room	10,601,479	2,045	10,603,524	10,356,836	246,688
Preschool disabled:					
Salaries of teachers	630,996	30,670	661,666	614,983	46,683
Other salaries for instruction	447,529	(30,670)	416,859	398,905	17,954
General supplies	10,000	-	10,000	5,290	4,710
Other objects	-	-	-	-	-
Total preschool disabled	1,088,525	-	1,088,525	1,019,178	69,347
Total special education	22,259,879	44,400	22,304,279	21,485,247	819,032
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	14,228,548	-	14,228,548	13,774,476	454,072
Other salaries for instruction	808,303	-	808,303	698,280	110,023
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,192,726	197,906	1,390,632	1,179,456	211,176
Textbooks	158,119	(22,498)	135,621	59,729	75,892
Other objects	-	-	-	-	-
Total bilingual education	16,387,696	175,408	16,563,104	15,711,941	851,163
School sponsored activities:					
Salaries	203,277	34,536	237,813	207,796	30,017
Other purchased services	33,695	5,791	39,486	33,878	5,608
General supplies	32,495	-	32,495	22,330	10,165
Other objects	180,178	11,563	191,741	147,928	43,813
Total school sponsored activities	449,645	51,890	501,535	411,932	89,603

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

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	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School sponsored athletics:					
Salaries	\$ 2,127,221	\$ (227,793)	\$ 1,899,428	\$ 1,898,701	\$ 727
Other purchased services	133,000	49,589	182,589	170,615	11,974
Other objects	62,000	80,310	142,310	141,678	632
Supplies and materials	395,000	237,794	632,794	620,853	11,941
Total school sponsored athletics	2,717,221	139,900	2,857,121	2,831,847	25,274
Before/After School Programs					
Salaries	1,955,776	403,221	2,358,997	2,212,115	146,882
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Supplies and materials	113,587	(41,400)	72,187	69,366	2,821
Total before/after school	2,069,363	361,821	2,431,184	2,281,481	149,703
Summer School Programs					
Salaries	1,369,342	19,945	1,389,287	1,354,450	34,837
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Supplies and materials	31,481	(7,441)	24,040	9,356	14,684
Total summer school	1,400,823	12,504	1,413,327	1,363,806	49,521
Other Supplemental Programs					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total other supplemental	-	-	-	-	-
Community services:					
Salaries	329,964	62,000	391,964	390,592	1,372
Other purchased services	-	-	-	-	-
Supplies and materials	2,500	-	2,500	-	2,500
Other objects	-	-	-	-	-
Total community services	332,464	62,000	394,464	390,592	3,872
Total instruction	183,851,609	863,678	184,715,287	177,564,604	7,150,683
Undistributed expenditures:					
Undistributed expenditures - instruction:					
Tuition to public schools - regular	4,134,446	(98,863)	4,035,583	4,035,535	48
Tuition to public schools - special services	5,824,924	-	5,824,924	5,800,118	24,806
Tuition to county vocational school districts	1,611,980	(1,000,375)	611,605	563,214	48,391
Tuition to regional day schools	(85,434)	85,434	-	-	-
Tuition to county special services schools	1,147,907	-	1,147,907	1,146,788	1,119
Tuition to private schools for the handicapped	9,411,582	773,204	10,184,786	10,091,859	92,927
Tuition to private schools for the handicapped - out of state	97,866	49,000	146,866	146,229	637
Tuition - state facilities	1,387,267	-	1,387,267	1,387,267	-
Total undistributed expenditures - instruction	23,530,538	(191,600)	23,338,938	23,171,010	167,928

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

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	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Attendance and social work services:					
Salaries	\$ 2,157,844	\$ 49,000	\$ 2,206,844	\$ 2,009,142	\$ 197,702
Other salaries	17,400	(17,400)	-	-	-
Other purchased services	230,950	(225,800)	5,150	3,150	2,000
Supplies and materials	11,389	(750)	10,639	4,656	5,983
Other objects	4,379	(901)	3,478	1,273	2,205
Total attendance and social work services	2,421,962	(195,851)	2,226,111	2,018,221	207,890
Health services:					
Salaries	2,956,747	(54,156)	2,902,591	2,834,532	68,059
Purchased professional and technical services	35,600	19,374	54,974	47,345	7,629
Other purchased services	500	(500)	-	-	-
Supplies and materials	99,893	58,473	158,366	136,356	22,010
Other objects	-	-	-	-	-
Total health services	3,092,740	23,191	3,115,931	3,018,233	97,698
Other support services - students - related services:					
Salaries of other professional staff	7,849,061	205,387	8,054,448	7,811,417	243,031
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	899,740	213,521	1,113,261	1,027,460	85,801
Supplies and materials	688,912	(98,567)	590,345	157,392	432,953
Other objects	-	-	-	-	-
Other support services - students - related services	9,437,713	320,341	9,758,054	8,996,269	761,785
Other support services - Regular					
Salaries of other professional staff	5,249,041	(304,400)	4,944,641	4,861,793	82,848
Purchased professional educational services	1,038,821	573,665	1,612,486	1,591,445	21,041
Supplies and materials	(1,200)	9,000	7,800	7,741	59
Total other support services - students - extraordinary	6,286,662	278,265	6,564,927	6,460,979	103,948
Other support services - students - regular:					
Salaries of other professional staff	439,208	-	439,208	386,056	53,152
Salaries of secretarial and clerical assistants	36,700	(36,700)	-	-	-
Purchased professional educational services	(11,200)	25,000	13,800	13,500	300
Supplies and materials	162,513	(5,100)	157,413	157,090	323
Other objects	-	-	-	-	-
Total Other support services students - regular	629,121	(16,700)	612,421	556,976	55,445
Other support services - students - special services:					
Salaries of other professional staff	7,634,986	(604,714)	7,030,272	6,981,516	48,756
Purchased professional educational services	(1,343)	143,543	142,200	119,294	22,906
Supplies and materials	55,400	4,500	59,900	38,460	21,440
Total other support services - students - special services	7,689,043	(456,671)	7,232,372	7,139,270	93,102

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

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	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Improvement of instruction services:					
Salaries of supervisors of instruction	\$ 4,472,827	\$ (81,427)	\$ 4,391,400	\$ 4,024,919	\$ 366,481
Salaries of other professional staff	184,227	3,000	187,227	182,398	4,829
Salaries of secretarial and clerical assistants	1,247,324	(10,000)	1,237,324	1,092,359	144,965
Other purchased services	1,167,524	(344,700)	822,824	654,321	168,503
Supplies and materials	312,464	4,017	316,481	237,535	78,946
Other objects	529,835	17,014	546,849	530,868	15,981
Total improvement of instruction services	7,913,201	(411,096)	7,502,105	6,722,400	779,705
Educational media services/school library:					
Salaries	2,064,640	35,000	2,099,640	1,822,009	277,631
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	326,404	15,207	341,611	310,727	30,884
Other objects	-	-	-	-	-
Total educational media services/school library	2,391,044	50,207	2,441,251	2,132,736	308,515
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	304,369	(35,455)	268,914	125,737	143,177
Travel	500	4,155	4,655	3,557	1,098
Other objects	875	7,675	8,550	4,527	4,023
Total instructional staff training services	307,598	(25,229)	282,369	134,071	148,298
Support services general administration:					
Salaries	2,333,146	(7,221)	2,325,925	2,278,516	47,409
Legal services	1,020,000	600,000	1,620,000	1,466,838	153,162
Other purchased professional services	1,211,578	(82,900)	1,128,678	1,096,739	31,939
Communications/telephone	878,833	-	878,833	876,946	1,887
Other purchased services	(540)	540	-	-	-
Supplies and materials	62,700	(2,879)	59,821	45,762	14,059
Judgments	-	-	-	-	-
Miscellaneous expenditures	109,880	81,400	191,280	158,776	32,504
Total support services general administration	5,615,597	588,940	6,204,537	5,923,577	280,960
Support services school administration:					
Salaries of principals/asst. principals	8,380,612	(19,744)	8,360,868	7,929,502	431,366
Salaries of secretarial and clerical assistants	4,555,427	4,119	4,559,546	4,341,169	218,377
Purchased professional and technical services	144,384	(8,329)	136,055	49,760	86,295
Other purchased services	-	-	-	-	-
Travel	1,237	2,400	3,637	3,030	607
Supplies and materials	337,095	5,120	342,215	288,703	53,512
Other objects	106,150	27,572	133,722	107,372	26,350
Total support services school administration	13,524,905	11,138	13,536,043	12,719,536	816,507

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Operation and maintenance of plant services:					
Salaries	\$ 22,199,945	\$ 326,379	\$ 22,526,324	\$ 22,206,010	\$ 320,314
Purchased professional and technical services	95,006	-	95,006	91,076	3,930
Cleaning, repair and maintenance services	7,039,070	-	7,039,070	7,015,527	23,543
Rental of land and buildings	1,839,222	-	1,839,222	1,832,568	6,654
Other purchased property services	751,171	(160,565)	590,606	585,678	4,928
Insurance	3,049,139	(39,300)	3,009,839	3,009,839	-
Travel	12,000	-	12,000	10,859	1,141
General supplies	1,302,488	(69,553)	1,232,935	1,109,365	123,570
Energy (heat and electricity)	6,885,546	181,400	7,066,946	6,998,204	68,742
Other objects	93,700	10,000	103,700	103,060	640
Total operation and maintenance of plant services	43,267,287	248,361	43,515,648	42,962,186	553,462
Required maintenance for school facilities:					
Salaries	1,691,186	33,921	1,725,107	1,691,672	33,435
Cleaning, repair and maintenance services	6,082,997	(1,661,840)	4,421,157	4,107,084	314,073
Supplies and materials	556,865	(180,101)	376,764	301,789	74,975
Other Objects	-	-	-	-	-
Total required maintenance for school facilities:	8,331,048	(1,808,020)	6,523,028	6,100,545	422,483
Care and upkeep of grounds					
Salaries	246,253	-	246,253	246,253	-
Miscellaneous Purchased Services	167,000	(41,500)	125,500	109,169	16,331
Supplies and materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total care and upkeep of grounds	413,253	(41,500)	371,753	355,422	16,331
Security					
Salaries	1,087,059	204,500	1,291,559	1,207,933	83,626
Miscellaneous Purchased Services	188,135	(8,000)	180,135	66,806	113,329
Supplies and materials	20,000	8,000	28,000	24,785	3,215
Other Objects	-	-	-	-	-
Total security	1,295,194	204,500	1,499,694	1,299,524	200,170
Administration					
Salaries	4,566,983	-	4,566,983	4,061,459	505,524
Miscellaneous Purchased Services	677,230	18,000	695,230	420,201	275,029
Supplies and materials	110,360	48,490	158,850	158,637	213
Other objects	81,500	(13,500)	68,000	56,840	11,160
Total administration	5,436,073	52,990	5,489,063	4,697,137	791,926
Technology					
Salaries	2,106,204	(146,573)	1,959,631	1,262,271	697,360
Purchased professional and technical services	1,634,809	(83,574)	1,551,235	1,472,234	79,001
Supplies and materials	438,033	46,899	484,932	482,280	2,652
Other objects	96,875	(1,000)	95,875	95,875	-
Total technology	4,275,921	(184,248)	4,091,673	3,312,660	779,013

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student transportation services:					
Salaries for non-instructional aides	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries for pupil transportation (between home and school)					
- regular	597,660	-	597,660	597,151	509
Salaries for pupil transportation (between home and school)					
- special	2,133,399	-	2,133,399	2,130,777	2,622
Salaries for pupil transportation (other than between home and school)	2,015,134	(289,000)	1,726,134	1,725,132	1,002
Pupil Transportation	-	-	-	-	-
Purchased professional and technical services	323,744	(49,000)	274,744	270,853	3,891
Cleaning, repair and maintenance services	258,440	(75,440)	183,000	178,661	4,339
Contracted services (between home and school) - vendors	1,370,074	8,000	1,378,074	1,377,107	967
Contracted services (other than between home and school) - vendors	461,302	324,362	785,664	761,825	23,839
Contracted services (special education)-vendors	225,000	101,140	326,140	326,140	-
Contracted services Regular	656,750	-	656,750	644,998	11,752
Contracted services (special education)- ECS & CTSA	4,871,539	611,074	5,482,613	5,480,422	2,191
Contracted services (aid in lieu)	310,000	(140,000)	170,000	131,362	38,638
Other purchased services	-	-	-	-	-
Supplies and materials	226,000	-	226,000	225,386	614
Other transportation costs	134,000	(90,000)	44,000	42,981	1,019
Miscellaneous expenditures	178,119	(168,626)	9,493	5,000	4,493
Total student transportation services	13,761,161	232,510	13,993,671	13,897,795	95,876
Business and other support services:					
Salaries	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Total business and other support services	-	-	-	-	-
Employee benefits:					
Social security	5,041,807	1,480,930	6,522,737	6,124,320	398,417
Other retirement contributions	6,866,820	656,088	7,522,908	7,450,224	72,684
Unemployment compensation	2,690,475	(1,154,300)	1,536,175	1,529,684	6,491
Workers Compensation	2,563,517	538,346	3,101,863	2,569,224	532,639
Health Benefits	6,469,398	(2,119,745)	4,349,653	2,407,915	1,941,738
Tuition Reimbursement	818,777	-	818,777	818,777	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	16,472,060	(16,472,060)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	13,691,604	(13,691,604)
Other employee benefits	46,910,242	(1,319)	46,908,923	43,669,137	3,239,786
Total employee benefits	71,361,036	(600,000)	70,761,036	94,732,945	(23,971,909)
Total undistributed expenditures	230,981,097	(1,920,472)	229,060,625	246,351,492	(17,290,867)
Total expenditures - current expense	414,832,706	(1,056,794)	413,775,912	423,916,096	(10,140,184)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

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	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	1,409,426	355,725	1,765,151	1,238,976	526,175
Grades 6-8	879,200	-	879,200	756,969	122,231
Grades 9-12	1,704,540	60,000	1,764,540	1,554,767	209,773
Special education - instruction	-	-	-	-	-
Undistributed expenditures:					
Vocational instruction	-	-	-	-	-
Support services - students regular	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Equipment	2,019,972	-	2,019,972	1,521,903	498,069
Operation and maintenance of plant services	(53,971)	53,971	-	-	-
Non Instructional equipment	157,471	-	157,471	153,083	4,388
Student transportation services	-	-	-	-	-
Student transportation services school buses	-	-	-	-	-
Business and other support services	-	-	-	-	-
Total equipment	<u>6,116,638</u>	<u>469,696</u>	<u>6,586,334</u>	<u>5,225,698</u>	<u>1,360,636</u>
Facilities acquisition and construction services:					
Purchased professional and technical services	815,127	629,108	1,444,235	1,433,089	11,146
Construction services	658,290	472,990	1,131,280	1,130,320	960
Athletic Equipment	-	-	-	-	-
Land and improvements	-	-	-	-	-
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	6,430,433	(6,430,433)
Total facilities acquisition and construction services	<u>1,473,417</u>	<u>1,102,098</u>	<u>2,575,515</u>	<u>8,993,842</u>	<u>(6,418,327)</u>
Total capital outlay	<u>7,590,055</u>	<u>1,571,794</u>	<u>9,161,849</u>	<u>14,219,540</u>	<u>(5,057,691)</u>
Special Schools:					
Adult education - local:					
Salaries of teachers	37,950	-	37,950	19,268	18,682
Other salaries	-	-	-	-	-
Supplies	1,000	-	1,000	-	1,000
Total adult education - local	<u>38,950</u>	<u>-</u>	<u>38,950</u>	<u>19,268</u>	<u>19,682</u>
Adult education - Supp Serve:					
Salaries of teachers	-	-	-	-	-
Total adult education - Supp Serve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Evening school for the foreign born:					
Salaries of teachers	-	-	-	-	-
Total evening school for the foreign born	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special schools	<u>38,950</u>	<u>-</u>	<u>38,950</u>	<u>19,268</u>	<u>19,682</u>

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2012

C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Transfer of Funds to Charter Schools	\$ 586,672	\$ (515,000)	\$ 71,672	\$ 71,474	\$ 198
Total expenditures	<u>423,048,383</u>	<u>-</u>	<u>423,048,383</u>	<u>438,226,378</u>	<u>(15,177,995)</u>
Excess/(deficiency) of revenues over/(under) expenditures	(8,641,692)	-	(8,641,692)	13,797,645	22,439,337
Other financing sources/(uses):					
Transfer in - Contribution to Whole School Reform	6,628,542	-	6,628,542	6,275,328	(353,214)
Transfer to debt service fund	-	-	-	-	-
Transfer to special revenue fund	(1,152,264)	-	(1,152,264)	(1,152,264)	-
Transfer to food service fund	-	-	-	-	-
Total other financing sources/(uses)	<u>5,476,278</u>	<u>-</u>	<u>5,476,278</u>	<u>5,123,064</u>	<u>(353,214)</u>
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	(3,165,414)	-	(3,165,414)	18,920,709	22,086,123
Fund balance, July 1	7,653,594	-	7,653,594	7,653,594	-
Fund balance, June 30	<u>\$ 4,488,180</u>	<u>\$ -</u>	<u>\$ 4,488,180</u>	<u>\$ 26,574,303</u>	<u>\$ 22,086,123</u>
Recapitulation:					
Nonspendable Fund Balance:					
Inventory				\$ -	
Restricted Fund Balance:					
Designated for Subsequent Year's Expenditures - Unexpected Additional Spending Proposal				-	
Capital Reserve				-	
Maintenance Reserve				-	
Emergency Reserve				-	
Excess Surplus - Designated for Subsequent Year's Expenditures				-	
Excess Surplus - Current Year				580,310	
Committed Fund Balance:					
Other Purposes				-	
Year-End Encumbrances				-	
Assigned Fund Balance:					
Other Purposes				-	
Designated for Subsequent Year's Expenditures				10,350,525	
Year-End Encumbrances				7,173,983	
Unassigned Fund Balance:				<u>8,469,485</u>	
				26,574,303	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment not recognized on GAAP basis				(35,255,434)	
Fund Balance per Governmental Funds (GAAP)				<u>\$ (8,681,131)</u>	
Recapitulation of excess/(deficiency) of revenues under expenditures:					
Adjustment for prior year encumbrances	\$ (4,720)	\$ -	\$ (4,720)	\$ (1,597)	\$ 3,123
Budgeted fund balance	<u>(3,160,694)</u>	<u>-</u>	<u>(3,160,694)</u>	<u>18,922,306</u>	<u>22,083,000</u>
Total	<u>\$ (3,165,414)</u>	<u>\$ -</u>	<u>\$ (3,165,414)</u>	<u>\$ 18,920,709</u>	<u>\$ 22,086,123</u>

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

C-1A

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Revenues:						
Local sources:						
Local tax levy	\$ 48,673,323	\$ -	\$ 48,673,323	\$ -	\$ -	\$ -
Tuition	170,510	-	170,510	-	-	-
Miscellaneous	775,662	-	775,662	-	-	-
Total - local sources	49,619,495	-	49,619,495	-	-	-
State sources:						
Education adequacy aid	28,521,068	-	28,521,068	-	-	-
Education opportunity aid	303,051,843	-	303,051,843	-	-	-
Adjustment aid	-	-	-	-	-	-
Security aid	9,822,856	-	9,822,856	-	-	-
Transportation aid	2,369,754	-	2,369,754	-	-	-
Special education aid	12,274,090	-	12,274,090	-	-	-
Bilingual education aid	-	-	-	-	-	-
Other state aid	-	-	-	-	-	-
Extraordinary aid	1,856,867	-	1,856,867	-	-	-
Pre-school Expansion aid	-	-	-	-	-	-
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-
Total - state sources	357,896,478	-	357,896,478	-	-	-
Federal sources:						
ARRA - SFSE-ESF	-	-	-	-	-	-
ARRA - SFSE-GSF	-	-	-	-	-	-
Government Services	-	-	-	-	-	-
Education Jobs Fund	6,501,091	-	6,501,091	-	-	-
Medicaid	389,627	-	389,627	-	-	-
Total - federal sources	6,890,718	-	6,890,718	-	-	-
Total revenue	414,406,691	-	414,406,691	-	-	-
Expenditures:						
Current expenditures:						
Instruction-regular programs:						
Salaries of teachers:						
Preschool/Kindergarten	193,710	4,568,909	4,762,619	39,004	(15,678)	23,326
Grades 1-5	4,948,817	43,413,200	48,362,017	(12,002)	(112,555)	(124,557)
Grades 6-8	1,393,190	22,940,371	24,333,561	142,586	(30,757)	111,829
Grades 9-12	2,666,316	27,118,352	29,784,668	(14,563)	(55,830)	(70,393)
Home instruction:						
Salaries of teachers	583,910	-	583,910	(4,046)	-	(4,046)
Purchased services	349,391	-	349,391	-	-	-
Supplies	(147,385)	-	(147,385)	149,385	-	149,385
Travel	500	-	500	-	-	-
Regular programs - undistributed instruction:						
Other salaries for instruction	654,261	2,815,574	3,469,835	(252,093)	-	(252,093)
Purchased professional/ educational services	65,344	237,960	303,304	121,315	(1,350)	119,965
Other purchased services	4,241,893	52,410	4,294,303	(99,951)	(32,250)	(132,201)
Travel	-	81,200	81,200	-	300	300
General supplies	2,709,675	17,919,606	20,629,281	439,687	(45,872)	393,815
Textbooks	-	1,323,650	1,323,650	-	(211,878)	(211,878)
Other objects	-	103,664	103,664	-	12,303	12,303
Total regular programs	17,659,622	120,574,896	138,234,518	509,322	(493,567)	15,755

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

C-1A

General Fund

Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 48,673,323	\$ -	\$ 48,673,323	\$ 48,673,323	\$ -	\$ 48,673,323
170,510	-	170,510	119,722	-	119,722
775,662	-	775,662	978,530	-	978,530
49,619,495	-	49,619,495	49,771,575	-	49,771,575
28,521,068	-	28,521,068	28,521,068	-	28,521,068
303,051,843	-	303,051,843	303,051,843	-	303,051,843
-	-	-	-	-	-
9,822,856	-	9,822,856	9,822,856	-	9,822,856
2,369,754	-	2,369,754	2,369,754	-	2,369,754
12,274,090	-	12,274,090	12,274,090	-	12,274,090
-	-	-	-	-	-
-	-	-	44,309	-	44,309
1,856,867	-	1,856,867	2,419,213	-	2,419,213
-	-	-	-	-	-
-	-	-	6,430,433	-	6,430,433
-	-	-	16,472,060	-	16,472,060
-	-	-	13,691,604	-	13,691,604
357,896,478	-	357,896,478	395,097,230	-	395,097,230
-	-	-	-	-	-
-	-	-	-	-	-
6,501,091	-	6,501,091	6,501,091	-	6,501,091
389,627	-	389,627	654,127	-	654,127
6,890,718	-	6,890,718	7,155,218	-	7,155,218
414,406,691	-	414,406,691	452,024,023	-	452,024,023
232,714	4,553,231	4,785,945	217,148	4,402,848	4,619,996
4,936,815	43,300,645	48,237,460	4,886,674	41,690,323	46,576,997
1,535,776	22,909,614	24,445,390	1,505,628	22,267,866	23,773,494
2,651,753	27,062,522	29,714,275	2,649,233	26,461,088	29,110,321
579,864	-	579,864	524,971	-	524,971
349,391	-	349,391	331,651	-	331,651
2,000	-	2,000	-	-	-
500	-	500	-	-	-
402,168	2,815,574	3,217,742	385,850	2,765,536	3,151,386
186,659	236,610	423,269	181,257	69,407	250,664
4,141,942	20,160	4,162,102	3,859,028	6,616	3,865,644
-	81,500	81,500	-	3,875	3,875
3,149,362	17,873,734	21,023,096	3,129,080	16,854,574	19,983,654
-	1,111,772	1,111,772	-	805,775	805,775
-	115,967	115,967	-	89,330	89,330
18,168,944	120,081,329	138,250,273	17,670,520	115,417,238	133,087,758

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

C-1A

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Special education:						
Cognitive impaired - mild:						
Salaries of teachers	\$ -	\$ 326,895	\$ 326,895	\$ -	\$ 2,000	\$ 2,000
Other salaries for instruction	-	34,983	34,983	-	-	-
Purchased services	-	-	-	-	-	-
General supplies	22,735	-	22,735	(7,600)	-	(7,600)
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total cognitive impaired - mild	22,735	361,878	384,613	(7,600)	2,000	(5,600)
Cognitive impaired - moderate:						
Salaries of teachers	-	537,533	537,533	-	-	-
Other salaries for instruction	-	461,719	461,719	-	-	-
Purchased services	-	-	-	-	-	-
General supplies	-	12,090	12,090	-	-	-
Textbooks	-	17,655	17,655	-	(2,200)	(2,200)
Other objects	-	-	-	-	-	-
Total cognitive impaired - moderate	-	1,028,997	1,028,997	-	(2,200)	(2,200)
Neurologically impaired:						
Salaries of teachers	-	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-	-
General supplies	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total neurologically impaired	-	-	-	-	-	-
Learning/Language Disabilities:						
Salaries of teachers	149,418	3,930,831	4,080,249	85,700	-	85,700
Other salaries for instruction	44,941	2,679,397	2,724,338	(44,000)	-	(44,000)
Purchased services	-	-	-	-	-	-
General supplies	-	65,098	65,098	-	700	700
Textbooks	-	51,639	51,639	-	-	-
Other objects	-	-	-	-	-	-
Total learning/language	194,359	6,726,965	6,921,324	41,700	700	42,400
Multiple disabilities:						
Salaries of teachers	-	222,528	222,528	-	-	-
Other salaries for instruction	-	203,130	203,130	-	-	-
Purchased professional services	-	-	-	-	-	-
General supplies	-	7,054	7,054	-	100	100
Textbooks	-	1,449	1,449	-	-	-
Other objects	-	-	-	-	-	-
Total multiple disabilities	-	434,161	434,161	-	100	100
Behavioral Disabilities:						
Salaries of teachers	-	275,067	275,067	-	-	-
Other salaries for instruction	-	769,339	769,339	-	-	-
Purchased professional services	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-
General supplies	2,000	5,113	7,113	3,600	-	3,600
Textbooks	-	6,893	6,893	-	-	-
Other objects	4,990	-	4,990	4,000	-	4,000
Total behavioral disabilities	6,990	1,056,412	1,063,402	7,600	-	7,600

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

C-1A

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ -	\$ 328,895	\$ 328,895	\$ -	\$ 328,818	\$ 328,818
-	34,983	34,983	-	34,983	34,983
15,135	-	15,135	12,451	-	12,451
-	-	-	-	-	-
15,135	363,878	379,013	12,451	363,801	376,252
-	537,533	537,533	-	507,117	507,117
-	461,719	461,719	-	433,522	433,522
-	-	-	-	-	-
-	12,090	12,090	-	6,675	6,675
-	15,455	15,455	-	12,832	12,832
-	-	-	-	-	-
-	1,026,797	1,026,797	-	960,146	960,146
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
235,118	3,930,831	4,165,949	234,438	3,780,857	4,015,295
941	2,679,397	2,680,338	-	2,555,472	2,555,472
-	-	-	-	-	-
-	65,798	65,798	-	37,213	37,213
-	51,639	51,639	-	32,665	32,665
-	-	-	-	-	-
236,059	6,727,665	6,963,724	234,438	6,406,207	6,640,645
-	222,528	222,528	-	222,254	222,254
-	203,130	203,130	-	188,478	188,478
-	-	-	-	-	-
-	7,154	7,154	-	4,780	4,780
-	1,449	1,449	-	-	-
-	-	-	-	-	-
-	434,261	434,261	-	415,512	415,512
-	275,067	275,067	-	238,879	238,879
-	769,339	769,339	-	739,794	739,794
-	-	-	-	-	-
-	-	-	-	-	-
5,600	5,113	10,713	1,774	2,906	4,680
-	6,893	6,893	-	1,411	1,411
8,990	-	8,990	4,283	-	4,283
14,590	1,056,412	1,071,002	6,057	982,990	989,047

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

C-1A

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Autistic:						
Salaries of teachers	\$ -	\$ 382,037	\$ 382,037	\$ -	\$ -	\$ -
Other salaries for instruction	-	347,083	347,083	-	-	-
Purchased professional services	-	-	-	-	-	-
General supplies	-	8,258	8,258	-	55	55
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total autistic	-	737,378	737,378	-	55	55
Communication impaired:						
Salaries of teachers	-	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-	-
General supplies	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total communication impaired	-	-	-	-	-	-
Resource room Part Time:						
Salaries of teachers	128,969	10,338,505	10,467,474	-	-	-
Other salaries for instruction	-	-	-	-	-	-
Other purchased services	-	850	850	-	(850)	(850)
General supplies	-	116,542	116,542	-	2,545	2,545
Textbooks	-	16,613	16,613	-	350	350
Other objects	-	-	-	-	-	-
Total resource room part time	128,969	10,472,510	10,601,479	-	2,045	2,045
Preschool disabled:						
Salaries of teachers	630,996	-	630,996	30,670	-	30,670
Other salaries for instruction	447,529	-	447,529	(30,670)	-	(30,670)
General supplies	10,000	-	10,000	-	-	-
Other objects	-	-	-	-	-	-
Total preschool disabled	1,088,525	-	1,088,525	-	-	-
Total special education	1,441,578	20,818,301	22,259,879	41,700	2,700	44,400
Basic skills/remedial:						
Salaries of teachers	-	-	-	-	-	-
General supplies	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-	-
Bilingual education:						
Salaries of teachers	-	14,228,548	14,228,548	-	-	-
Other salaries for instruction	-	808,303	808,303	-	-	-
Purchased professional services	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-
General supplies	-	1,192,726	1,192,726	-	197,906	197,906
Textbooks	-	158,119	158,119	-	(22,498)	(22,498)
Other objects	-	-	-	-	-	-
Total bilingual education	-	16,387,696	16,387,696	-	175,408	175,408
School sponsored activities:						
Salaries	-	203,277	203,277	-	34,536	34,536
Other purchased services	-	33,695	33,695	-	5,791	5,791
General supplies	-	32,495	32,495	-	-	-
Other objects	-	180,178	180,178	-	11,563	11,563
Total school sponsored activities	-	449,645	449,645	-	51,890	51,890
School sponsored athletics:						
Salaries	2,127,221	-	2,127,221	(227,793)	-	(227,793)
Other purchased services	133,000	-	133,000	49,589	-	49,589
Other Objects	62,000	-	62,000	80,310	-	80,310
Supplies and materials	395,000	-	395,000	237,794	-	237,794
Total school sponsored athletics	2,717,221	-	2,717,221	139,900	-	139,900

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

C-1A

General Fund

Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

Operating Fund Fund 11-13	Final Budget		Operating Fund Fund 11-13	Actual	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ -	\$ 382,037	\$ 382,037	\$ -	\$ 377,080	\$ 377,080
-	347,083	347,083	-	344,255	344,255
-	-	-	-	-	-
-	8,313	8,313	-	6,296	6,296
-	-	-	-	-	-
-	-	-	-	-	-
-	737,433	737,433	-	727,631	727,631
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
128,969	10,338,505	10,467,474	128,969	10,136,361	10,265,330
-	-	-	-	-	-
-	119,087	119,087	-	82,155	82,155
-	16,963	16,963	-	9,351	9,351
-	-	-	-	-	-
128,969	10,474,555	10,603,524	128,969	10,227,867	10,356,836
661,666	-	661,666	614,983	-	614,983
416,859	-	416,859	398,905	-	398,905
10,000	-	10,000	5,290	-	5,290
-	-	-	-	-	-
1,088,525	-	1,088,525	1,019,178	-	1,019,178
1,483,278	20,821,001	22,304,279	1,401,093	20,084,154	21,485,247
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14,228,548	14,228,548	-	13,774,476	13,774,476
-	808,303	808,303	-	698,280	698,280
-	-	-	-	-	-
-	-	-	-	-	-
-	1,390,632	1,390,632	-	1,179,456	1,179,456
-	135,621	135,621	-	59,729	59,729
-	-	-	-	-	-
-	16,563,104	16,563,104	-	15,711,941	15,711,941
-	-	-	-	-	-
-	237,813	237,813	-	207,796	207,796
-	39,486	39,486	-	33,878	33,878
-	32,495	32,495	-	22,330	22,330
-	191,741	191,741	-	147,928	147,928
-	501,535	501,535	-	411,932	411,932
1,899,428	-	1,899,428	1,898,701	-	1,898,701
182,589	-	182,589	170,615	-	170,615
142,310	-	142,310	141,678	-	141,678
632,794	-	632,794	620,853	-	620,853
2,857,121	-	2,857,121	2,831,847	-	2,831,847

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

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	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Before/After School Programs						
Salaries	\$ 1,955,776	\$ -	\$ 1,955,776	\$ 403,221	\$ -	\$ 403,221
Other purchased services	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Supplies and materials	113,587	-	113,587	(41,400)	-	(41,400)
Total before/after school	<u>2,069,363</u>	<u>-</u>	<u>2,069,363</u>	<u>361,821</u>	<u>-</u>	<u>361,821</u>
Summer School Programs						
Salaries	1,369,342	-	1,369,342	19,945	-	19,945
Other purchased services	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Supplies and materials	31,481	-	31,481	(7,441)	-	(7,441)
Total summer school	<u>1,400,823</u>	<u>-</u>	<u>1,400,823</u>	<u>12,504</u>	<u>-</u>	<u>12,504</u>
Other Supplemental Programs						
Salaries	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Supplies and materials	-	-	-	-	-	-
Total other supplemental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:						
Salaries	329,964	-	329,964	62,000	-	62,000
Other purchased services	-	-	-	-	-	-
Supplies and materials	2,500	-	2,500	-	-	-
Other objects	-	-	-	-	-	-
Total community services	<u>332,464</u>	<u>-</u>	<u>332,464</u>	<u>62,000</u>	<u>-</u>	<u>62,000</u>
Total instruction	<u>25,621,071</u>	<u>158,230,538</u>	<u>183,851,609</u>	<u>1,127,247</u>	<u>(263,569)</u>	<u>863,678</u>
Undistributed expenditures:						
Undistributed expenditures - instruction:						
Tuition to public schools - regular	4,134,446	-	4,134,446	(98,863)	-	(98,863)
Tuition to public schools special services	5,824,924	-	5,824,924	-	-	-
Tuition to county vocational school districts	1,611,980	-	1,611,980	(1,000,375)	-	(1,000,375)
Tuition to regional day school	(85,434)	-	(85,434)	85,434	-	85,434
Tuition to county special services schools	1,147,907	-	1,147,907	-	-	-
Tuition to private Schools for the handicapped	9,411,582	-	9,411,582	773,204	-	773,204
Tuition to private schools handicapped out of state	97,866	-	97,866	49,000	-	49,000
Tuition - state facilities	1,387,267	-	1,387,267	-	-	-
Tuition - other	-	-	-	-	-	-
Total undistributed expenditures - instruction	<u>23,530,538</u>	<u>-</u>	<u>23,530,538</u>	<u>(191,600)</u>	<u>-</u>	<u>(191,600)</u>
Attendance and social work services:						
Salaries	411,784	1,746,060	2,157,844	20,000	29,000	49,000
Other salaries	17,400	-	17,400	(17,400)	-	(17,400)
Other purchased services	228,450	2,500	230,950	(225,300)	(500)	(225,800)
Travel	-	-	-	-	-	-
Supplies and materials	800	10,589	11,389	-	(750)	(750)
Other objects	-	4,379	4,379	-	(901)	(901)
Total attendance and social work services	<u>658,434</u>	<u>1,763,528</u>	<u>2,421,962</u>	<u>(222,700)</u>	<u>26,849</u>	<u>(195,851)</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
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Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 2,358,997	-	\$ 2,358,997	\$ 2,212,115	-	\$ 2,212,115
-	-	-	-	-	-
-	-	-	-	-	-
72,187	-	72,187	69,366	-	69,366
2,431,184	-	2,431,184	2,281,481	-	2,281,481
1,389,287	-	1,389,287	1,354,450	-	1,354,450
-	-	-	-	-	-
24,040	-	24,040	9,356	-	9,356
1,413,327	-	1,413,327	1,363,806	-	1,363,806
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
391,964	-	391,964	390,592	-	390,592
-	-	-	-	-	-
2,500	-	2,500	-	-	-
-	-	-	-	-	-
394,464	-	394,464	390,592	-	390,592
26,748,318	157,966,969	184,715,287	25,939,339	151,625,265	177,564,604
4,035,583	-	4,035,583	4,035,535	-	4,035,535
5,824,924	-	5,824,924	5,800,118	-	5,800,118
611,605	-	611,605	563,214	-	563,214
-	-	-	-	-	-
1,147,907	-	1,147,907	1,146,788	-	1,146,788
10,184,786	-	10,184,786	10,091,859	-	10,091,859
146,866	-	146,866	146,229	-	146,229
1,387,267	-	1,387,267	1,387,267	-	1,387,267
-	-	-	-	-	-
23,338,938	-	23,338,938	23,171,010	-	23,171,010
431,784	1,775,060	2,206,844	421,849	1,587,293	2,009,142
-	-	-	-	-	-
3,150	2,000	5,150	3,150	-	3,150
-	-	-	-	-	-
800	9,839	10,639	-	4,656	4,656
-	3,478	3,478	-	1,273	1,273
435,734	1,790,377	2,226,111	424,999	1,593,222	2,018,221

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

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	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Health services:						
Salaries	\$ 107,702	\$ 2,849,045	\$ 2,956,747	\$ (54,696)	\$ 540	\$ (54,156)
Purchased professional and technical services	35,600	-	35,600	19,374	-	19,374
Other purchased services	-	500	500	-	(500)	(500)
Supplies and materials	(3,500)	103,393	99,893	60,000	(1,527)	58,473
Other objects	-	-	-	-	-	-
Total health services	139,802	2,952,938	3,092,740	24,678	(1,487)	23,191
Other support services - students - related services:						
Salaries of other professional staff	2,659,101	5,189,960	7,849,061	174,287	31,100	205,387
Salaries of secretarial and clerical assistants	-	-	-	-	-	-
Purchased professional educational services	814,265	85,475	899,740	7,800	205,721	213,521
Travel	-	-	-	-	-	-
Supplies and materials	(29,413)	718,325	688,912	29,413	(127,980)	(98,567)
Other objects	-	-	-	-	-	-
Other support services - students - related services	3,443,953	5,993,760	9,437,713	211,500	108,841	320,341
Other support services - Regular						
Salaries of other professional staff	5,249,041	-	5,249,041	(304,400)	-	(304,400)
Purchased professional technical services	1,038,821	-	1,038,821	573,665	-	573,665
Other purchased services	-	-	-	-	-	-
Supplies and materials	(1,200)	-	(1,200)	9,000	-	9,000
Total other support services - Regular	6,286,662	-	6,286,662	278,265	-	278,265
Other support services - students - regular:						
Salaries of other professional staff	439,208	-	439,208	-	-	-
Salaries of secretarial and clerical assistants	36,700	-	36,700	(36,700)	-	(36,700)
Purchased professional educational services	(11,200)	-	(11,200)	25,000	-	25,000
Other purchased services	1,900	-	1,900	100	-	100
Supplies and materials	162,513	-	162,513	(5,100)	-	(5,100)
Other objects	-	-	-	-	-	-
Total Other support services students - regular	629,121	-	629,121	(16,700)	-	(16,700)
Other support services - students - special services:						
Salaries of other professional staff	7,634,986	-	7,634,986	(604,714)	-	(604,714)
Purchased professional educational services	(1,343)	-	(1,343)	143,543	-	143,543
Supplies and materials	55,400	-	55,400	4,500	-	4,500
Total other support services - students - special services	7,689,043	-	7,689,043	(456,671)	-	(456,671)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

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Operating Fund Fund 11-13	Final Budget		Operating Fund Fund 11-13	Actual	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 53,006	\$ 2,849,585	\$ 2,902,591	\$ 37,893	\$ 2,796,639	\$ 2,834,532
54,974	-	54,974	47,345	-	47,345
-	-	-	-	-	-
56,500	101,866	158,366	55,702	80,654	136,356
-	-	-	-	-	-
164,480	2,951,451	3,115,931	140,940	2,877,293	3,018,233
2,833,388	5,221,060	8,054,448	2,831,884	4,979,533	7,811,417
-	-	-	-	-	-
822,065	291,196	1,113,261	821,925	205,535	1,027,460
-	-	-	-	-	-
-	590,345	590,345	-	157,392	157,392
-	-	-	-	-	-
3,655,453	6,102,601	9,758,054	3,653,809	5,342,460	8,996,269
4,944,641	-	4,944,641	4,861,793	-	4,861,793
1,612,486	-	1,612,486	1,591,445	-	1,591,445
-	-	-	-	-	-
7,800	-	7,800	7,741	-	7,741
6,564,927	-	6,564,927	6,460,979	-	6,460,979
439,208	-	439,208	386,056	-	386,056
-	-	-	-	-	-
13,800	-	13,800	13,500	-	13,500
2,000	-	2,000	330	-	330
157,413	-	157,413	157,090	-	157,090
-	-	-	-	-	-
612,421	-	612,421	556,976	-	556,976
7,030,272	-	7,030,272	6,981,516	-	6,981,516
142,200	-	142,200	119,294	-	119,294
59,900	-	59,900	38,460	-	38,460
7,232,372	-	7,232,372	7,139,270	-	7,139,270

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

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	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Improvement of instruction services:						
Salaries of supervisors of instruction	\$ 4,472,827	\$ -	\$ 4,472,827	\$ (81,427)	\$ -	\$ (81,427)
Salaries of other professional staff	184,227	-	184,227	3,000	-	3,000
Salaries of secretarial and clerical assistants	1,203,788	43,536	1,247,324	-	(10,000)	(10,000)
Other purchased services	1,167,524	-	1,167,524	(344,700)	-	(344,700)
Travel	(1,000)	-	(1,000)	1,000	-	1,000
Supplies and materials	312,464	-	312,464	4,017	-	4,017
Other objects	529,835	-	529,835	17,014	-	17,014
Total improvement of instruction services	7,869,665	43,536	7,913,201	(401,096)	(10,000)	(411,096)
Educational media services/school library:						
Salaries	60,192	2,004,448	2,064,640	-	35,000	35,000
Other salaries	-	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Supplies and materials	-	326,404	326,404	-	15,207	15,207
Other objects	-	-	-	-	-	-
Total educational media services/school library	60,192	2,330,852	2,391,044	-	50,207	50,207
Instructional staff training services:						
Salaries	-	-	-	-	-	-
Purchased professional and technical services	76,500	227,869	304,369	-	(35,455)	(35,455)
Other Purchase Services	-	-	-	-	-	-
Travel	-	500	500	-	4,155	4,155
Supplies and materials	-	1,854	1,854	-	(1,604)	(1,604)
Other objects	-	875	875	-	7,675	7,675
Total instructional staff training services	76,500	231,098	307,598	-	(25,229)	(25,229)
Support services general administration:						
Salaries	2,333,146	-	2,333,146	(7,221)	-	(7,221)
Legal services	1,020,000	-	1,020,000	600,000	-	600,000
Other purchased professional services	1,211,578	-	1,211,578	(82,900)	-	(82,900)
Communications/telephone	878,833	-	878,833	-	-	-
Other purchased services	(540)	-	(540)	540	-	540
Supplies and materials	62,700	-	62,700	(2,879)	-	(2,879)
Judgments	-	-	-	-	-	-
Miscellaneous expenditures	109,880	-	109,880	81,400	-	81,400
Total support services general administration	5,615,597	-	5,615,597	588,940	-	588,940

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

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Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 4,391,400	\$ -	\$ 4,391,400	\$ 4,024,919	\$ -	\$ 4,024,919
187,227	-	187,227	182,398	-	182,398
1,203,788	33,536	1,237,324	1,083,787	8,572	1,092,359
822,824	-	822,824	654,321	-	654,321
-	-	-	-	-	-
316,481	-	316,481	237,535	-	237,535
546,849	-	546,849	530,868	-	530,868
7,468,569	33,536	7,502,105	6,713,828	8,572	6,722,400
60,192	2,039,448	2,099,640	-	1,822,009	1,822,009
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	341,611	341,611	-	310,727	310,727
-	-	-	-	-	-
60,192	2,381,059	2,441,251	-	2,132,736	2,132,736
-	-	-	-	-	-
76,500	192,414	268,914	16,750	108,987	125,737
-	-	-	-	-	-
-	4,655	4,655	-	3,557	3,557
-	250	250	-	250	250
-	8,550	8,550	-	4,527	4,527
76,500	205,869	282,369	16,750	117,321	134,071
2,325,925	-	2,325,925	2,278,516	-	2,278,516
1,620,000	-	1,620,000	1,466,838	-	1,466,838
1,128,678	-	1,128,678	1,096,739	-	1,096,739
878,833	-	878,833	876,946	-	876,946
-	-	-	-	-	-
59,821	-	59,821	45,762	-	45,762
-	-	-	-	-	-
191,280	-	191,280	158,776	-	158,776
6,204,537	-	6,204,537	5,923,577	-	5,923,577

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ELIZABETH SCHOOL DISTRICT

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General Fund

Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Support services school administration:						
Salaries of principals/ asst. principals	\$ 613,574	\$ 7,767,038	\$ 8,380,612	\$ -	\$ (19,744)	\$ (19,744)
Salaries of secretarial and clerical assistants	275,840	4,279,587	4,555,427	-	4,119	4,119
Purchased professional and technical services	-	144,384	144,384	-	(8,329)	(8,329)
Travel	-	1,237	1,237	-	2,400	2,400
Supplies and materials	-	337,095	337,095	-	5,120	5,120
Other objects	-	106,150	106,150	-	27,572	27,572
Total support services school administration	889,414	12,635,491	13,524,905	-	11,138	11,138
Operation and maintenance of plant services:						
Salaries	17,038,861	5,161,084	22,199,945	146,579	179,800	326,379
Purchased professional and technical services	27,146	67,860	95,006	-	-	-
Cleaning, repair and maintenance services	7,039,070	-	7,039,070	-	-	-
Rental of land and buildings	1,839,222	-	1,839,222	-	-	-
Other purchased property services	605,171	146,000	751,171	(14,565)	(146,000)	(160,565)
Insurance	3,049,139	-	3,049,139	(39,300)	-	(39,300)
Travel	12,000	-	12,000	-	-	-
General supplies	1,173,248	129,240	1,302,488	(71,053)	1,500	(69,553)
Energy (heat and electricity)	6,885,546	-	6,885,546	181,400	-	181,400
Other objects	93,700	-	93,700	10,000	-	10,000
Total operation and maintenance of plant services	37,763,103	5,504,184	43,267,287	213,061	35,300	248,361
Required maintenance for school facilities:						
Salaries	1,691,186	-	1,691,186	33,921	-	33,921
Cleaning, repair and maintenance services	6,082,997	-	6,082,997	(1,661,840)	-	(1,661,840)
Supplies and materials	556,865	-	556,865	(180,101)	-	(180,101)
Other Objects	-	-	-	-	-	-
Total required maintenance for school facilities:	8,331,048	-	8,331,048	(1,808,020)	-	(1,808,020)
Care and upkeep of grounds						
Salaries	246,253	-	246,253	-	-	-
Miscellaneous Purchased Services	167,000	-	167,000	(41,500)	-	(41,500)
Supplies and materials	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-
Total care and upkeep of grounds	413,253	-	413,253	(41,500)	-	(41,500)
Security						
Salaries	1,087,059	-	1,087,059	204,500	-	204,500
Miscellaneous Purchased Services	188,135	-	188,135	(8,000)	-	(8,000)
Supplies and materials	20,000	-	20,000	8,000	-	8,000
Other Objects	-	-	-	-	-	-
Total security	1,295,194	-	1,295,194	204,500	-	204,500
Administration						
Salaries	4,566,983	-	4,566,983	-	-	-
Miscellaneous Purchased Services	677,230	-	677,230	18,000	-	18,000
Supplies and materials	110,360	-	110,360	48,490	-	48,490
Other Objects	81,500	-	81,500	(13,500)	-	(13,500)
Total administration	5,436,073	-	5,436,073	52,990	-	52,990

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ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
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Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 613,574	\$ 7,747,294	\$ 8,360,868	\$ 607,343	\$ 7,322,159	\$ 7,929,502
275,840	4,283,706	4,559,546	268,880	4,072,289	4,341,169
-	136,055	136,055	-	49,760	49,760
-	3,637	3,637	-	3,030	3,030
-	342,215	342,215	-	288,703	288,703
-	133,722	133,722	-	107,372	107,372
889,414	12,646,629	13,536,043	876,223	11,843,313	12,719,536
17,185,440	5,340,884	22,526,324	17,169,669	5,036,341	22,206,010
27,146	67,860	95,006	24,126	66,950	91,076
7,039,070	-	7,039,070	7,015,527	-	7,015,527
1,839,222	-	1,839,222	1,832,568	-	1,832,568
590,606	-	590,606	585,678	-	585,678
3,009,839	-	3,009,839	3,009,839	-	3,009,839
12,000	-	12,000	10,859	-	10,859
1,102,195	130,740	1,232,935	1,065,293	44,072	1,109,365
7,066,946	-	7,066,946	6,998,204	-	6,998,204
103,700	-	103,700	103,060	-	103,060
37,976,164	5,539,484	43,515,648	37,814,823	5,147,363	42,962,186
1,725,107	-	1,725,107	1,691,672	-	1,691,672
-	-	-	-	-	-
4,421,157	-	4,421,157	4,107,084	-	4,107,084
376,764	-	376,764	301,789	-	301,789
-	-	-	-	-	-
6,523,028	-	6,523,028	6,100,545	-	6,100,545
246,253	-	246,253	246,253	-	246,253
125,500	-	125,500	109,169	-	109,169
-	-	-	-	-	-
-	-	-	-	-	-
371,753	-	371,753	355,422	-	355,422
1,291,559	-	1,291,559	1,207,933	-	1,207,933
180,135	-	180,135	66,806	-	66,806
28,000	-	28,000	24,785	-	24,785
-	-	-	-	-	-
1,499,694	-	1,499,694	1,299,524	-	1,299,524
4,566,983	-	4,566,983	4,061,459	-	4,061,459
695,230	-	695,230	420,201	-	420,201
158,850	-	158,850	158,637	-	158,637
68,000	-	68,000	56,840	-	56,840
5,489,063	-	5,489,063	4,697,137	-	4,697,137

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

C-1A

General Fund

Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Technology						
Salaries	\$ 2,106,204	\$ -	\$ 2,106,204	\$ (146,573)	\$ -	\$ (146,573)
Purchased professional and technical services	1,634,809	-	1,634,809	(83,574)	-	(83,574)
Supplies and materials	438,033	-	438,033	46,899	-	46,899
Other Objects	96,875	-	96,875	(1,000)	-	(1,000)
Total technology	4,275,921	-	4,275,921	(184,248)	-	(184,248)
Student transportation services:						
Salaries for pupil transportation (between home and school) - regular	597,660	-	597,660	-	-	-
Salaries for pupil transportation (between home and school) - special	2,133,399	-	2,133,399	-	-	-
Salaries for pupil transportation (other than between home and school)	2,015,134	-	2,015,134	(289,000)	-	(289,000)
Purchased professional and technical services	323,744	-	323,744	(49,000)	-	(49,000)
Cleaning, repair and maintenance services	258,440	-	258,440	(75,440)	-	(75,440)
Contracted services (between home and school) - vendors	1,370,074	-	1,370,074	8,000	-	8,000
Contracted services (other than between home and school) - vendors	362,000	99,302	461,302	316,412	7,950	324,362
Contracted services (special education)-vendors	225,000	-	225,000	101,140	-	101,140
Contracted services Regular	656,750	-	656,750	-	-	-
Contracted services (special education) - ESCs & CTSA	4,871,539	-	4,871,539	611,074	-	611,074
Contracted services (aid in lieu)	310,000	-	310,000	(140,000)	-	(140,000)
Other purchased services	-	-	-	-	-	-
Supplies and materials	226,000	-	226,000	-	-	-
Other transportation costs	134,000	-	134,000	(90,000)	-	(90,000)
Miscellaneous expenditures	178,119	-	178,119	(168,626)	-	(168,626)
Total student transportation services	13,661,859	99,302	13,761,161	224,560	7,950	232,510
Business and other support services:						
Salaries	-	-	-	-	-	-
Supplies and materials	-	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-	-
Total business and other support services	-	-	-	-	-	-
Employee Benefits:						
Social security	5,041,807	-	5,041,807	1,480,930	-	1,480,930
Other retirement contributions	6,866,820	-	6,866,820	656,088	-	656,088
Unemployment compensation	2,690,475	-	2,690,475	(1,154,300)	-	(1,154,300)
Workers Compensation	2,563,517	-	2,563,517	538,346	-	538,346
Health Benefits	6,469,398	-	6,469,398	(2,119,745)	-	(2,119,745)
Tuition Reimbursement	818,777	-	818,777	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-
Other employee benefits	195,000	46,715,242	46,910,242	(1,319)	-	(1,319)
Total employee benefits	24,645,794	46,715,242	71,361,036	(600,000)	-	(600,000)
Total undistributed expenditures	152,711,166	78,269,931	230,981,097	(2,124,041)	203,569	(1,920,472)
Total expenditures - current expense	178,332,237	236,500,469	414,832,706	(996,794)	(60,000)	(1,056,794)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

C-1A

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 1,959,631	\$ -	\$ 1,959,631	\$ 1,262,271	\$ -	\$ 1,262,271
1,551,235	-	1,551,235	1,472,234	-	1,472,234
484,932	-	484,932	482,280	-	482,280
95,875	-	95,875	95,875	-	95,875
4,091,673	-	4,091,673	3,312,660	-	3,312,660
597,660	-	597,660	597,151	-	597,151
2,133,399	-	2,133,399	2,130,777	-	2,130,777
1,726,134	-	1,726,134	1,725,132	-	1,725,132
274,744	-	274,744	270,853	-	270,853
183,000	-	183,000	178,661	-	178,661
1,378,074	-	1,378,074	1,377,107	-	1,377,107
678,412	107,252	785,664	677,386	84,439	761,825
326,140	-	326,140	326,140	-	326,140
656,750	-	656,750	644,998	-	644,998
5,482,613	-	5,482,613	5,480,422	-	5,480,422
170,000	-	170,000	131,362	-	131,362
-	-	-	-	-	-
226,000	-	226,000	225,386	-	225,386
44,000	-	44,000	42,981	-	42,981
9,493	-	9,493	5,000	-	5,000
13,886,419	107,252	13,993,671	13,813,356	84,439	13,897,795
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,522,737	-	6,522,737	6,124,320	-	6,124,320
7,522,908	-	7,522,908	7,450,224	-	7,450,224
1,536,175	-	1,536,175	1,529,684	-	1,529,684
3,101,863	-	3,101,863	2,569,224	-	2,569,224
4,349,653	-	4,349,653	2,407,915	-	2,407,915
818,777	-	818,777	818,777	-	818,777
-	-	-	16,472,060	-	16,472,060
-	-	-	13,691,604	-	13,691,604
193,681	46,715,242	46,908,923	125,743	43,543,394	43,669,137
24,045,794	46,715,242	70,761,036	51,189,551	43,543,394	94,732,945
150,587,125	78,473,500	229,060,625	173,661,379	72,690,113	246,351,492
177,335,443	236,440,469	413,775,912	199,600,718	224,315,378	423,916,096

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

C-1A

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Capital Outlay:						
Equipment:						
Regular programs - instruction:						
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	995,368	414,058	1,409,426	355,725	-	355,725
Grades 6-8	879,200	-	879,200	-	-	-
Grades 9-12	1,476,909	227,631	1,704,540	-	60,000	60,000
Special education - instruction:	-	-	-	-	-	-
Undistributed expenditures:						
Vocational instruction	-	-	-	-	-	-
Support services -						
students regular	-	-	-	-	-	-
Support services -						
instructional staff	-	-	-	-	-	-
Support services -						
general administration	-	-	-	-	-	-
Support services -						
school administration	-	-	-	-	-	-
Equipment	2,019,972	-	2,019,972	-	-	-
Operation and maintenance						
of plant services	(53,971)	-	(53,971)	53,971	-	53,971
Non Instructional equipment	157,471	-	157,471	-	-	-
Student transportation services	-	-	-	-	-	-
Student transportation services						
school buses	-	-	-	-	-	-
Business and other						
support services	-	-	-	-	-	-
Total equipment	<u>5,474,949</u>	<u>641,689</u>	<u>6,116,638</u>	<u>409,696</u>	<u>60,000</u>	<u>469,696</u>
Facilities acquisition and						
construction services:						
Purchased professional and						
technical services	815,127	-	815,127	629,108	-	629,108
Construction services	658,290	-	658,290	472,990	-	472,990
Athletic Equipment	-	-	-	-	-	-
Land and improvements	-	-	-	-	-	-
On-behalf SCC Capital						
contributions (non-budgeted)	-	-	-	-	-	-
Total facilities acquisition and	<u>1,473,417</u>	<u>-</u>	<u>1,473,417</u>	<u>1,102,098</u>	<u>-</u>	<u>1,102,098</u>
construction services						
Total capital outlay	<u>6,948,366</u>	<u>641,689</u>	<u>7,590,055</u>	<u>1,511,794</u>	<u>60,000</u>	<u>1,571,794</u>

ELIZABETH SCHOOL DISTRICT

C-1A

General Fund

Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

Operating Fund Fund 11-13	Final Budget		Operating Fund Fund 11-13	Actual	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,351,093	414,058	1,765,151	824,919	414,057	1,238,976
879,200	-	879,200	756,969	-	756,969
1,476,909	287,631	1,764,540	1,307,552	247,215	1,554,767
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,019,972	-	2,019,972	1,521,903	-	1,521,903
-	-	-	-	-	-
157,471	-	157,471	153,083	-	153,083
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,884,645	701,689	6,586,334	4,564,426	661,272	5,225,698
1,444,235	-	1,444,235	1,433,089	-	1,433,089
1,131,280	-	1,131,280	1,130,320	-	1,130,320
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,430,433	-	6,430,433
2,575,515	-	2,575,515	8,993,842	-	8,993,842
8,460,160	701,689	9,161,849	13,558,268	661,272	14,219,540

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

C-1A

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Special Schools:						
Adult education - local:						
Salaries of teachers	\$ 37,950	\$ -	\$ 37,950	\$ -	\$ -	\$ -
Other salaries	-	-	-	-	-	-
Supplies	1,000	-	1,000	-	-	-
Total adult education - local	<u>38,950</u>	<u>-</u>	<u>38,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Adult education - Supp Serv:						
Salaries of teachers	-	-	-	-	-	-
Total adult education - Supp Serv	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Evening school for the foreign born:						
Salaries of teachers	-	-	-	-	-	-
Total evening school for the foreign born	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special schools	<u>38,950</u>	<u>-</u>	<u>38,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer of Funds to Charter Schools	<u>586,672</u>	<u>-</u>	<u>586,672</u>	<u>(515,000)</u>	<u>-</u>	<u>(515,000)</u>
Total expenditures	<u>185,906,225</u>	<u>237,142,158</u>	<u>423,048,383</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	228,500,466	(237,142,158)	(8,641,692)	-	-	-
Other Financing Sources:						
Operating Transfer In:						
Contr. To Whole School Reform	-	237,142,158	237,142,158	-	-	-
Operating Transfer Out:						
Trans. to Whole School Reform	(230,513,616)	-	(230,513,616)	-	-	-
Transfer to debt service fund	-	-	-	-	-	-
Trans. to special revenue fund	(1,152,264)	-	(1,152,264)	-	-	-
Trans. to food service fund	-	-	-	-	-	-
Total Other Financing Sources	<u>(231,665,880)</u>	<u>237,142,158</u>	<u>5,476,278</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources(Uses)	<u>(3,165,414)</u>	<u>-</u>	<u>(3,165,414)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>7,653,594</u>	<u>-</u>	<u>7,653,594</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ 4,488,180</u>	<u>\$ -</u>	<u>\$ 4,488,180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2012

C-1A

Operating Fund Fund 11-13	Final Budget		Operating Fund Fund 11-13	Actual	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 37,950	\$ -	\$ 37,950	\$ 19,268	\$ -	\$ 19,268
-	-	-	-	-	-
1,000	-	1,000	-	-	-
38,950	-	38,950	19,268	-	19,268
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
38,950	-	38,950	19,268	-	19,268
71,672	-	71,672	71,474	-	71,474
185,906,225	237,142,158	423,048,383	213,249,728	224,976,650	438,226,378
228,500,466	(237,142,158)	(8,641,692)	238,774,295	(224,976,650)	13,797,645
-	237,142,158	237,142,158	-	224,976,650	224,976,650
(230,513,616)	-	(230,513,616)	(218,701,322)	-	(218,701,322)
(1,152,264)	-	(1,152,264)	(1,152,264)	-	(1,152,264)
(231,665,880)	237,142,158	5,476,278	(219,853,586)	224,976,650	5,123,064
(3,165,414)	-	(3,165,414)	18,920,709	-	18,920,709
7,653,594	-	7,653,594	7,653,594	-	7,653,594
\$ 4,488,180	\$ -	\$ 4,488,180	\$ 26,574,303	\$ -	\$ 26,574,303

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Education Jobs Fund
Fiscal Year Ended June 30, 2012

C-1 B

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
Local sources:					
Local tax levy	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total - local sources	-	-	-	-	-
State sources:					
Education adequacy aid	-	-	-	-	-
Equalization aid	-	-	-	-	-
Education opportunity aid	-	-	-	-	-
Discretionary opportunity aid	-	-	-	-	-
Transportation aid	-	-	-	-	-
Special education aid	-	-	-	-	-
Bilingual education aid	-	-	-	-	-
Consolidated aid	-	-	-	-	-
Extraordinary aid	-	-	-	-	-
Pre-School Expansion aid	-	-	-	-	-
On-behalf SCC Capital	-	-	-	-	-
contributions (non-budgeted)	-	-	-	-	-
On-behalf TPAF Pension	-	-	-	-	-
contributions (non-budgeted)	-	-	-	-	-
On-behalf TPAF Social Security	-	-	-	-	-
contributions (non-budgeted)	-	-	-	-	-
Total - state sources	-	-	-	-	-
Federal sources:					
ARRA - SFSF-ESF	-	-	-	-	-
Education State Grant	-	-	-	-	-
ARRA - SFSF-GSF	-	-	-	-	-
Government Services	-	-	-	-	-
Education Jobs	6,501,091	-	6,501,091	6,501,091	-
Medicaid	-	-	-	-	-
Total - federal sources	6,501,091	-	6,501,091	6,501,091	-
Total revenue	6,501,091	-	6,501,091	6,501,091	-
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	118,730	22,545	141,275	141,275	-
Grades 1-5	3,167,032	(182,691)	2,984,341	2,984,341	-
Grades 6-8	699,670	79,222	778,892	778,892	-
Grades 9-12	-	-	-	-	-
Home instruction:					
Salaries of teachers	-	-	-	-	-
Purchased services	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Regular programs -					
undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/	-	-	-	-	-
educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	3,985,432	(80,924)	3,904,508	3,904,508	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Education Jobs Fund
Fiscal Year Ended June 30, 2012

C-1 B

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Special education:					
Learning/Language Disabilities:					
Salaries of teachers	\$ 60,593	\$ (1)	\$ 60,592	\$ 60,592	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	<u>60,593</u>	<u>(1)</u>	<u>60,592</u>	<u>60,592</u>	<u>-</u>
Resource room:					
Salaries of teachers	62,787	4,490	67,277	67,277	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>62,787</u>	<u>4,490</u>	<u>67,277</u>	<u>67,277</u>	<u>-</u>
Total special education	<u>4,108,812</u>	<u>(76,435)</u>	<u>4,032,377</u>	<u>4,032,377</u>	<u>-</u>
Improvement of instruction services:					
Salaries of supervisors of instruction	69,778	-	69,778	69,778	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	<u>69,778</u>	<u>-</u>	<u>69,778</u>	<u>69,778</u>	<u>-</u>
Educational media services/school library:					
Salaries	60,192	-	60,192	60,192	-
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total educational media services/school library	<u>60,192</u>	<u>-</u>	<u>60,192</u>	<u>60,192</u>	<u>-</u>
Support services school administration:					
Salaries of principals/asst. principals	196,368	(14,249)	182,119	182,119	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total support services	<u>196,368</u>	<u>(14,249)</u>	<u>182,119</u>	<u>182,119</u>	<u>-</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Education Jobs Fund
Fiscal Year Ended June 30, 2012

C-1 B

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Operation and maintenance of plant services:					
Salaries	\$ 384,825	\$ (14,687)	\$ 370,138	\$ 370,138	\$ -
Purchased professional and technical services	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased property services	-	-	-	-	-
Insurance	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Energy (heat and electricity)	-	-	-	-	-
Other objects	-	-	-	-	-
Total operation and maintenance of plant services	384,825	(14,687)	370,138	370,138	-
Technology					
Salaries	42,864	-	42,864	42,864	-
Purchased professional and technical services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total technology	42,864	-	42,864	42,864	-
Employee benefits:					
Social security	308,530	23,822	332,352	332,352	-
Other retirement contributions	382,220	32,676	414,896	414,896	-
Unemployment compensation	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Health Benefits	947,502	48,873	996,375	996,375	-
Tuition Reimbursement	-	-	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-
Other employee benefits	-	-	-	-	-
Total employee benefits	1,638,252	105,371	1,743,623	1,743,623	-
Total undistributed expenditures	2,392,279	76,435	2,468,714	2,468,714	-
Total expenditures - current expense	\$ 6,501,091	\$ -	\$ 6,501,091	\$ 6,501,091	\$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
For the Fiscal Year Ended June 30, 2012

C-2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Other sources	\$ 1,959,380	\$ -	\$ 1,959,380	\$ 1,682,493	\$ (276,887)
State sources	52,852,752	-	52,852,752	51,082,414	(1,770,338)
Federal sources	20,687,800	-	20,687,800	17,882,574	(2,805,226)
Total Revenues	<u>75,499,932</u>	<u>-</u>	<u>75,499,932</u>	<u>70,647,481</u>	<u>(4,852,451)</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	17,049,740	-	17,049,740	16,004,868	1,044,872
Other salaries for instruction	6,548,448	-	6,548,448	6,500,982	47,466
Other salaries	-	-	-	-	-
Employee benefits	-	-	-	-	-
Purchased professional services	505,606	-	505,606	390,932	114,674
Instructional maintenance	-	-	-	-	-
Transportation	2,212,333	-	2,212,333	2,203,169	9,164
Tuition	10,183,796	-	10,183,796	9,627,803	555,993
Miscellaneous purchased services	4,936,664	-	4,936,664	4,794,703	141,961
General supplies	1,147,747	-	1,147,747	823,139	324,608
Textbooks	-	-	-	-	-
Other objects	16,799	-	16,799	14,051	2,748
Total instruction	<u>42,601,133</u>	<u>-</u>	<u>42,601,133</u>	<u>40,359,647</u>	<u>2,241,486</u>
Support services:					
Salaries of supervisors of instr.	514,252	-	514,252	399,069	115,183
Salaries - other prof. staff	9,488,734	-	9,488,734	8,532,834	955,900
Other salaries	29,723	-	29,723	28,020	1,703
Employee benefits	9,342,271	-	9,342,271	9,315,403	26,868
Purchased professional services	3,767,743	-	3,767,743	3,238,991	528,752
Contracted services-transportation	50,020	-	50,020	24,740	25,280
Rental Building	1,401,006	-	1,401,006	1,401,006	-
Travel	28,484	-	28,484	16,652	11,832
Miscellaneous purchased services	288,074	(64,500.00)	223,574	171,870	51,704
Supplies and materials	879,722	63,000.00	942,722	672,404	270,318
Miscellaneous expenditures	229,303	1,500.00	230,803	5,183	225,620
Total support services	<u>26,019,332</u>	<u>-</u>	<u>26,019,332</u>	<u>23,806,172</u>	<u>2,213,160</u>
Facilities acquisition and construction services:					
Instructional equipment	250,925	-	250,925	206,334	44,591
Non instructional equipment	-	-	-	-	-
Total facilities acquisition and construction services	<u>250,925</u>	<u>-</u>	<u>250,925</u>	<u>206,334</u>	<u>44,591</u>
Contribution to Whole School reform					
	6,628,542	-	6,628,542	6,275,328	353,214
Total expenditures	<u>\$ 75,499,932</u>	<u>\$ -</u>	<u>\$ 75,499,932</u>	<u>\$ 70,647,481</u>	<u>\$ 4,852,451</u>

See independent auditors' report.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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ELIZABETH SCHOOL DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
Note to Required Supplementary Information
For the Year Ended June 30, 2012

C-3

**Note A - Explanation of Differences between Budgetary Inflows and Outflows and
GAAP Revenues and Expenditures**

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule:		
	[C-1] \$ 452,024,023	
	[C-2]	\$ 70,647,481
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		937,660
Last State aid payment recognized for budgetary purposes only	(8,474,306)	-
General Fund contribution to Early Childhood Program Aid		(1,152,264)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ <u>443,549,717</u>	\$ <u>70,432,877</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-2]	\$ 70,647,481
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.		937,660
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		
Net transfers (outflows) to general fund		<u>(6,275,328)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	\$ <u>65,309,813</u>

Note 1) The general fund budget basis of the use/outflow of resources is GAAP, therefore no reconciliation is required

OTHER SUPPLEMENTARY INFORMATION

SCHOOL LEVEL SCHEDULES

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ELIZABETH SCHOOL DISTRICT
General Fund
Combining Balance Sheet
June 30, 2012

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	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and cash equivalents	\$ 39,228,176	\$ -	\$ 39,228,176
Accounts receivable:			
State	37,860,027	-	37,860,027
Interfund	5,103,240	1,775,476	6,878,716
Other Current Assets	2,799,394	-	2,799,394
Total assets	<u>\$ 84,990,837</u>	<u>\$ 1,775,476</u>	<u>\$ 86,766,313</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts payable	\$ 21,892,215	\$ 1,775,476	\$ 23,667,691
Interfund payable	1,802,803	-	1,802,803
Notes Payable	31,386,000	-	31,386,000
Accrued liabilities for workers compensation claims	3,335,516	-	3,335,516
Total current liabilities	<u>58,416,534</u>	<u>1,775,476</u>	<u>60,192,010</u>
Fund equity:			
Reserved for encumbrances	7,173,983	-	7,173,983
Reserved for legally restricted appropriations	-	-	-
Reserved for excess surplus	580,310	-	580,310
Designated for subsequent year's expenditures	10,350,525	-	10,350,525
Unreserved	8,469,485	-	8,469,485
Total fund equity	<u>26,574,303</u>	<u>-</u>	<u>26,574,303</u>
Total liabilities and fund equity	<u>\$ 84,990,837</u>	<u>\$ 1,775,476</u>	<u>\$ 86,766,313</u>

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012District-wide

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 230,513,616		\$ 218,701,322	\$ 11,812,294
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	230,513,616	97.20%	218,701,322	11,812,294
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	5,966,379		5,644,185	322,194
Title I, Part A - June 30, 2011 Deferred Revenue	61,970		61,970	-
	6,028,349	2.542%	5,706,155	322,194
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2011 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2011 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	596,552		565,532	31,020
Title III, Part A - June 30, 2011 Deferred Revenue	3,641		3,641	-
	600,193	0.253%	569,173	31,020
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2011 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2011 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2011 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	6,628,542	2.8%	6,275,328	353,214
Totals	\$ 237,142,158	100.00%	\$ 224,976,650	\$ 12,165,508

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: George Washington

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 10,713,476		\$ 10,339,632	\$ 373,844
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	10,713,476	96.02%	10,339,632	373,844
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	405,723		391,501	14,222
Title I, Part A - June 30, 2010 Deferred Revenue	1,834		1,834	-
	407,557	3.65%	393,335	14,222
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	36,139		34,882	1,257
Title III, Part A - June 30, 2010 Deferred Revenue	110		110	-
	36,249	0.32%	34,992	1,257
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	443,806	3.98%	428,327	15,479
Totals	\$ 11,157,282	100.00%	\$ 10,767,959	\$ 389,323

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Winfield Scott

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 7,990,925		\$ 7,893,565	\$ 97,360
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,990,925	97.84%	7,893,565	97,360
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	160,563		158,593	1,970
Title I, Part A - June 30, 2010 Deferred Revenue	1,163		1,163	-
	161,726	1.98%	159,756	1,970
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	14,302		14,127	175
Title III, Part A - June 30, 2010 Deferred Revenue	69		69	-
	14,371	0.18%	14,196	175
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	176,097	2.16%	173,952	2,145
Totals	\$ 8,167,022	100.00%	\$ 8,067,517	\$ 99,505

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

School: Peterstown

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,431,190		\$ 6,157,846	\$ 273,344
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,431,190	96.34%	6,157,846	273,344
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	223,391		213,845	9,546
Title I, Part A - June 30, 2010 Deferred Revenue	1,217		1,217	-
	224,608	3.36%	215,062	9,546
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	19,898		19,049	849
Title III, Part A - June 30, 2010 Deferred Revenue	73		73	-
	19,971	0.30%	19,122	849
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	244,579	3.66%	234,184	10,395
Totals	\$ 6,675,769	100.00%	\$ 6,392,030	\$ 283,739

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Battin

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,671,972		\$ 7,215,838	\$ 456,134
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,671,972	96.29%	7,215,838	456,134
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	268,563		252,403	16,160
Title I, Part A - June 30, 2010 Deferred Revenue	3,244		3,244	-
	271,807	3.41%	255,647	16,160
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	23,922		22,488	1,434
Title III, Part A - June 30, 2010 Deferred Revenue	194		194	-
	24,116	0.30%	22,682	1,434
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	295,923	3.71%	278,329	17,594
Totals	\$ 7,967,895	100.00%	\$ 7,494,167	\$ 473,728

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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**Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Mabel Holmes Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,031,938		\$ 8,150,087	\$ 881,851
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,031,938	97.33%	8,150,087	881,851
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	223,812		201,599	22,213
Title I, Part A - June 30, 2010 Deferred Revenue	3,695		3,695	-
	227,507	2.45%	205,294	22,213
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	19,935		17,967	1,968
Title III, Part A - June 30, 2010 Deferred Revenue	221		221	-
	20,156	0.22%	18,188	1,968
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	247,663	2.67%	223,482	24,181
Totals	\$ 9,279,601	100.00%	\$ 8,373,569	\$ 906,032

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

D-2

School: Lafayette

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,538,149		\$ 8,734,094	\$ 804,055
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,538,149	96.64%	8,734,094	804,055
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	300,183		274,494	25,689
Title I, Part A - June 30, 2010 Deferred Revenue	4,561		4,561	-
	304,744	3.09%	279,055	25,689
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	26,738		24,461	2,277
Title III, Part A - June 30, 2010 Deferred Revenue	272		272	-
	27,010	0.27%	24,733	2,277
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	331,754	3.36%	303,788	27,966
Totals	\$ 9,869,903	100.00%	\$ 9,037,882	\$ 832,021

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Blended Resource Fund 15

D-2

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

School: Terrence C. Reilly

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 8,171,198		\$ 7,848,303	\$ 322,895
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,171,198	97.45%	7,848,303	322,895
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	187,875		180,451	7,424
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	187,875	2.24%	180,451	7,424
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	25,642		24,629	1,013
Title III, Part A - June 30, 2010 Deferred Revenue	-		-	-
	25,642	0.31%	24,629	1,013
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	213,517	2.55%	205,080	8,437
Totals	\$ 8,384,715	100.00%	\$ 8,053,383	\$ 331,332

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

School: Elmora

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 7,631,656		\$ 7,478,454	\$ 153,202
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,631,656	100.00%	7,478,454	153,202
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 7,631,656	100.00%	\$ 7,478,454	\$ 153,202

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

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School: Benjamin Franklin

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,025,225		\$ 5,704,753	\$ 320,472
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,025,225	97.17%	5,704,753	320,472
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	158,514		149,923	8,591
Title I, Part A - June 30, 2010 Deferred Revenue	2,998		2,998	-
	161,512	2.60%	152,921	8,591
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	14,119		13,362	757
Title III, Part A - June 30, 2010 Deferred Revenue	121		121	-
	14,240	0.23%	13,483	757
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	175,752	2.83%	166,404	9,348
Totals	\$ 6,200,977	100.00%	\$ 5,871,157	\$ 329,820

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Abraham Lincoln

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,007,171		\$ 7,853,963	\$ 153,208
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,007,171	97.61%	7,853,963	153,208
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	168,568		165,278	3,290
Title I, Part A - June 30, 2010 Deferred Revenue	3,389		3,389	-
	171,957	2.10%	168,667	3,290
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	23,922		23,460	462
Title III, Part A - June 30, 2010 Deferred Revenue	202		202	-
	24,124	0.29%	23,662	462
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	196,081	2.39%	192,329	3,752
Totals	\$ 8,203,252	100.00%	\$ 8,046,292	\$ 156,960

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Christopher Columbus

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 6,189,115		\$ 6,050,230	\$ 138,885
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,189,115	97.25%	6,050,230	138,885
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	151,198		147,738	3,460
Title I, Part A - June 30, 2010 Deferred Revenue	2,971		2,971	-
	154,169	2.42%	150,709	3,460
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	20,594		20,128	466
Title III, Part A - June 30, 2010 Deferred Revenue	177		177	-
	20,771	0.33%	20,305	466
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	174,940	2.75%	171,014	3,926
Totals	\$ 6,364,055	100.00%	\$ 6,221,244	\$ 142,811

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Madison Monroe

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,048,256		\$ 5,658,134	\$ 390,122
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,048,256	96.45%	5,658,134	390,122
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	202,045		188,869	13,176
Title I, Part A - June 30, 2010 Deferred Revenue	2,229		2,229	-
	204,274	3.26%	191,098	13,176
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	17,997		16,828	1,169
Title III, Part A - June 30, 2010 Deferred Revenue	133		133	-
	18,130	0.29%	16,961	1,169
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	222,404	3.55%	208,059	14,345
Totals	\$ 6,270,660	100.00%	\$ 5,866,193	\$ 404,467

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Theodore Roosevelt

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ -		\$ -	\$ -
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	-	0.00%	-	-
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ -	0.00%	\$ -	\$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Robert Morris

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,730,171		\$ 5,537,650	\$ 192,521
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,730,171	96.96%	5,537,650	192,521
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	156,554		151,153	5,401
Title I, Part A - June 30, 2010 Deferred Revenue	4,206		4,206	-
	160,760	2.72%	155,359	5,401
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	18,399		17,772	627
Title III, Part A - June 30, 2010 Deferred Revenue	251		251	-
	18,650	0.32%	18,023	627
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	179,410	3.04%	173,382	6,028
Totals	\$ 5,909,581	100.00%	\$ 5,711,032	\$ 198,549

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Woodrow Wilson

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,727,153		\$ 6,439,854	\$ 287,299
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,727,153	97.33%	6,439,854	287,299
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	161,464		154,503	6,961
Title I, Part A - June 30, 2010 Deferred Revenue	1,525		1,525	-
	162,989	2.36%	156,028	6,961
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	21,508		20,586	922
Title III, Part A - June 30, 2010 Deferred Revenue	91		91	-
	21,599	0.31%	20,677	922
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	184,588	2.67%	176,705	7,883
Totals	\$ 6,911,741	100.00%	\$ 6,616,559	\$ 295,182

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

School: John Marshall

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 4,895,445		\$ 3,769,603	\$ 1,125,842
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	4,895,445	96.91%	3,769,603	1,125,842
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	140,446		107,494	32,952
Title I, Part A - June 30, 2010 Deferred Revenue	2,837		2,837	-
	143,283	2.84%	110,331	32,952
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	12,509		9,593	2,916
Title III, Part A - June 30, 2010 Deferred Revenue	169		169	-
	12,678	0.25%	9,762	2,916
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	155,961	3.09%	120,093	35,868
Totals	\$ 5,051,406	100.00%	\$ 3,889,696	\$ 1,161,710

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

School: Victor Mvavlag

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 1,901,696		\$ 1,829,219	\$ 72,477
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	1,901,696	100.00%	1,829,219	72,477
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 1,901,696	100.00%	\$ 1,829,219	\$ 72,477

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

School: William Halloran

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,931,616		\$ 6,793,422	\$ 138,194
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,931,616	100.00%	6,793,422	138,194
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 6,931,616	100.00%	\$ 6,793,422	\$ 138,194

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Nicholas Murray Butler

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 7,650,377		\$ 7,175,710	\$ 474,667
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,650,377	95.33%	7,175,710	474,667
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	352,987		331,032	21,955
Title I, Part A - June 30, 2010 Deferred Revenue	870		870	-
	353,857	4.41%	331,902	21,955
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-			
	20,922		19,621	1,301
Title III, Part A - June 30, 2010 Deferred Revenue	52		52	-
	20,974	0.26%	19,673	1,301
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	374,831	4.67%	351,575	23,256
Totals	\$ 8,025,208	100.00%	\$ 7,527,285	\$ 497,923

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Charles J. Hudson

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,378,592		\$ 5,252,785	\$ 125,807
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,378,592	95.38%	5,252,785	125,807
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	237,855		232,228	5,627
Title I, Part A - June 30, 2010 Deferred Revenue	2,721		2,721	-
	240,576	4.27%	234,949	5,627
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	19,533		19,072	461
Title III, Part A - June 30, 2010 Deferred Revenue	163		163	-
	19,696	0.35%	19,235	461
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	260,272	4.62%	254,184	6,088
Totals	\$ 5,638,864	100.00%	\$ 5,506,969	\$ 131,895

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Westminster Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	Total Expenditures - Allocated as a <u>% of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,342,995		\$ 5,171,742	\$ 171,253
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,342,995	97.24%	5,171,742	171,253
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	133,711		129,348	4,363
Title I, Part A - June 30, 2010 Deferred Revenue	2,399		2,399	-
	136,110	2.48%	131,747	4,363
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	15,473		14,973	500
Title III, Part A - June 30, 2010 Deferred Revenue	143		143	-
	15,616	0.28%	15,116	500
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	151,726	2.76%	146,863	4,863
Totals	\$ 5,494,721	100.00%	\$ 5,318,605	\$ 176,116

ELIZABETH SCHOOL DISTRICT

Blended Resource Fund 15

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**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Dr. Antonia Pantoja

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,255,694		\$ 7,926,809	\$ 328,885
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,255,694	95.82%	7,926,809	328,885
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	328,120		314,957	13,163
Title I, Part A - June 30, 2010 Deferred Revenue	2,309		2,309	-
	330,429	3.84%	317,266	13,163
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	29,225		28,055	1,170
Title III, Part A - June 30, 2010 Deferred Revenue	138		138	-
	29,363	0.34%	28,193	1,170
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	359,792	4.18%	345,459	14,333
Totals	\$ 8,615,486	100.00%	\$ 8,272,268	\$ 343,218

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

**Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Juan Pablo Duart - Jose Julian Marti

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,629,181		\$ 7,325,447	\$ 303,734
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,629,181	95.68%	7,325,447	303,734
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	312,515		299,930	12,585
Title I, Part A - June 30, 2010 Deferred Revenue	3,588		3,588	-
	316,103	3.96%	303,518	12,585
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	27,836		26,719	1,117
Title III, Part A - June 30, 2010 Deferred Revenue	214		214	-
	28,050	0.35%	26,933	1,117
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	344,153	4.32%	330,451	13,702
Totals	\$ 7,973,334	100.00%	\$ 7,655,898	\$ 317,436

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Einstein Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,983,564		\$ 6,685,534	\$ 298,030
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,983,564	97.65%	6,685,534	298,030
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	145,311		139,048	6,263
Title I, Part A - June 30, 2010 Deferred Revenue	1,443		1,443	-
	146,754	2.05%	140,491	6,263
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	20,959		20,061	898
Title III, Part A - June 30, 2010 Deferred Revenue	86		86	-
	21,045	0.29%	20,147	898
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	167,799	2.35%	160,638	7,161
Totals	\$ 7,151,363	100.00%	\$ 6,846,172	\$ 305,191

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

School: Ronald Regan Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,776,483		\$ 6,498,019	\$ 278,464
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,776,483	9.70%	6,498,019	278,464
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	188,269		180,468	7,801
Title I, Part A - June 30, 2010 Deferred Revenue	1,582		1,582	-
	189,851	2.72%	182,050	7,801
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	21,983		21,076	907
Title III, Part A - June 30, 2010 Deferred Revenue	94		94	-
	22,077	0.32%	21,170	907
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	211,928	3.03%	203,220	8,708
Totals	\$ 6,988,411	12.73%	\$ 6,701,239	\$ 287,172

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

Blended Resource Fund 15

Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012

School: Alexander Hamilton Preparatory Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	Total Expenditures - Allocated as a <u>% of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,286,078		\$ 8,676,092	\$ 609,986
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,286,078	9.78%	8,676,092	609,986
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	181,881		169,774	12,107
Title I, Part A - June 30, 2010 Deferred Revenue	2,430		2,430	-
	184,311	1.94%	172,204	12,107
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	21,545		20,120	1,425
Title III, Part A - June 30, 2010 Deferred Revenue	145		145	-
	21,690	0.23%	20,265	1,425
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	206,001	2.17%	192,469	13,532
Totals	\$ 9,492,079	11.95%	\$ 8,868,561	\$ 623,518

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Blended Resource Fund 15

D-2

**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: John E. Dwyer Technology Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 12,735,203		\$ 11,694,977	\$ 1,040,226
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	12,735,203	97.53%	11,694,977	1,040,226
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	294,446		270,202	24,244
Title I, Part A - June 30, 2010 Deferred Revenue	2,367		2,367	-
	296,813	2.27%	272,569	24,244
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	26,226		24,072	2,154
Title III, Part A - June 30, 2010 Deferred Revenue	141		141	-
	26,367	0.20%	24,213	2,154
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	323,180	2.47%	296,782	26,398
Totals	\$ 13,058,383	100.00%	\$ 11,991,759	\$ 1,066,624

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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**Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Admiral William F. Halsey Leadership Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 13,204,204		\$ 12,595,657	\$ 608,547
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	13,204,204	97.77%	12,595,657	608,547
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	268,797		256,327	12,470
Title I, Part A - June 30, 2010 Deferred Revenue	1,784		1,784	-
	270,581	2.00%	258,111	12,470
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	30,177		28,781	1,396
Title III, Part A - June 30, 2010 Deferred Revenue	107		107	-
	30,284	0.22%	28,888	1,396
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	300,865	2.23%	286,999	13,866
Totals	\$ 13,505,069	100.00%	\$ 12,882,656	\$ 622,413

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

D-2

**Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Thomas Jefferson Arts Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	Total Expenditures - Allocated as a <u>% of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 10,627,035		\$ 10,004,869	\$ 622,166
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	10,627,035	98.19%	10,004,869	622,166
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	165,412		155,475	9,937
Title I, Part A - June 30, 2010 Deferred Revenue	4,321		4,321	-
	169,733	1.57%	159,796	9,937
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	25,422		23,919	1,503
Title III, Part A - June 30, 2010 Deferred Revenue	258		258	-
	25,680	0.24%	24,177	1,503
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	195,413	1.81%	183,973	11,440
Totals	\$ 10,822,448	100.00%	\$ 10,188,842	\$ 633,606

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Blended Resource Fund 15

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**Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Thomas A. Edison Career and Technical Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 10,450,188		\$ 9,989,763	\$ 460,425
Other State Resources:				
DEPA	-	-	-	-
Combined General Fund Contribution and State Resources	10,450,188	98.32%	9,989,763	460,425
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	156,953		150,025	6,928
Title I, Part A - June 30, 2010 Deferred Revenue	287		287	-
	157,240	1.48%	150,312	6,928
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	21,105		20,174	931
Title III, Part A - June 30, 2010 Deferred Revenue	17		17	-
	21,122	0.20%	20,191	931
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	178,362	1.68%	170,503	7,859
Totals	\$ 10,628,550	100.00%	\$ 10,160,266	\$ 468,284

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

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**Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2012**

School: Elizabeth High School

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,557,670		\$ 6,249,271	\$ 308,399
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,557,670	95.46%	6,249,271	308,399
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	291,223		277,527	13,696
Title I, Part A - June 30, 2010 Deferred Revenue	-		-	-
	291,223	4.24%	277,527	13,696
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	20,522		19,557	965
Title III, Part A - June 30, 2010 Deferred Revenue	-		-	-
	20,522	0.30%	19,557	965
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2010 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	311,745	4.54%	297,084	14,661
Totals	\$ 6,869,415	100.00%	\$ 6,546,355	\$ 323,060

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

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District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 4,568,909	\$ (15,678)	\$ 4,553,231	\$ 4,402,848	\$ 150,383
Grades 1-5	43,413,200	(112,555)	43,300,645	41,690,323	1,610,322
Grades 6-8	22,940,371	(30,757)	22,909,614	22,267,866	641,748
Grades 9-12	27,118,352	(55,830)	27,062,522	26,461,088	601,434
Regular programs - undistributed instruction:					
Other salaries for instruction	2,815,574	-	2,815,574	2,765,536	50,038
Purchased professional/educational services	237,960	(1,350)	236,610	69,407	167,203
Other purchased services	52,410	(32,250)	20,160	6,616	13,544
Travel	81,200	300	81,500	3,875	77,625
General supplies	17,919,606	(45,872)	17,873,734	16,854,574	1,019,160
Textbooks	1,323,650	(211,878)	1,111,772	805,775	305,997
Other objects	103,664	12,303	115,967	89,330	26,637
Total regular programs	120,574,896	(493,567)	120,081,329	115,417,238	4,664,091
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	326,895	2,000	328,895	328,818	77
Other salaries for instruction	34,983	-	34,983	34,983	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	361,878	2,000	363,878	363,801	77
Cognitive impaired - moderate:					
Salaries of teachers	537,533	-	537,533	507,117	30,416
Other salaries for instruction	461,719	-	461,719	433,522	28,197
Purchased services	-	-	-	-	-
General supplies	12,090	-	12,090	6,675	5,415
Textbooks	17,655	(2,200)	15,455	12,832	2,623
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	1,028,997	(2,200)	1,026,797	960,146	66,651
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

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District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 3,930,831	\$ -	\$ 3,930,831	\$ 3,780,857	\$ 149,974
Other salaries for instruction	2,679,397	-	2,679,397	2,555,472	123,925
Purchased professional services	-	-	-	-	-
General supplies	65,098	700	65,798	37,213	28,585
Textbooks	51,639	-	51,639	32,665	18,974
Other objects	-	-	-	-	-
Total learning/language	6,726,965	700	6,727,665	6,406,207	321,458
Multiply disabled:					
Salaries of teachers	222,528	-	222,528	222,254	274
Other salaries for instruction	203,130	-	203,130	188,478	14,652
Purchased professional services	-	-	-	-	-
General supplies	7,054	100	7,154	4,780	2,374
Textbooks	1,449	-	1,449	-	1,449
Other objects	-	-	-	-	-
Total multiply disturbed	434,161	100	434,261	415,512	18,749
Behavioral Disabilities:					
Salaries of teachers	275,067	-	275,067	238,879	36,188
Other salaries for instruction	769,339	-	769,339	739,794	29,545
Purchased professional services	-	-	-	-	-
General supplies	5,113	-	5,113	2,906	2,207
Textbooks	6,893	-	6,893	1,411	5,482
Other objects	-	-	-	-	-
Total behavioral disabilities	1,056,412	-	1,056,412	982,990	73,422
Autistic:					
Salaries of teachers	382,037	-	382,037	377,080	4,957
Other salaries for instruction	347,083	-	347,083	344,255	2,828
Purchased professional services	-	-	-	-	-
General supplies	8,258	55	8,313	6,296	2,017
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	737,378	55	737,433	727,631	9,802
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	10,338,505	-	10,338,505	10,136,361	202,144
Other salaries for instruction	-	-	-	-	-
Other purchased services	850	(850)	-	-	-
General supplies	116,542	2,545	119,087	82,155	36,932
Textbooks	16,613	350	16,963	9,351	7,612
Other objects	-	-	-	-	-
Total resource room	10,472,510	2,045	10,474,555	10,227,867	246,688

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

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District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Preschool disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	20,818,301	2,700	20,821,001	20,084,154	736,847
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	14,228,548	-	14,228,548	13,774,476	454,072
Other salaries for instruction	808,303	-	808,303	698,280	110,023
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,192,726	197,906	1,390,632	1,179,456	211,176
Textbooks	158,119	(22,498)	135,621	59,729	75,892
Other objects	-	-	-	-	-
Total bilingual education	16,387,696	175,408	16,563,104	15,711,941	851,163
School sponsored activities:					
Salaries	203,277	34,536	237,813	207,796	30,017
Purchased professional services	19,120	6,791	25,911	22,748	3,163
Travel	14,575	(1,000)	13,575	11,130	2,445
Extracurricular - supplies	32,495	-	32,495	22,330	10,165
Other objects	180,178	11,563	191,741	147,928	43,813
Total school sponsored activities	449,645	51,890	501,535	411,932	89,603
Community services:					
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	158,230,538	(263,569)	157,966,969	151,625,265	6,341,704
Attendance and social work services:					
Salaries	1,746,060	29,000	1,775,060	1,587,293	187,767
Other salaries	-	-	-	-	-
Other purchased services	2,500	(500)	2,000	-	2,000
Travel	-	-	-	-	-
Supplies and materials	10,589	(750)	9,839	4,656	5,183
Other objects	4,379	(901)	3,478	1,273	2,205
Total attendance and social work services	1,763,528	26,849	1,790,377	1,593,222	197,155

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

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District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$ 2,849,045	\$ 540	\$ 2,849,585	\$ 2,796,639	\$ 52,946
Purchased professional and technical services	-	-	-	-	-
Other purchased services	500	(500)	-	-	-
Supplies and materials	103,393	(1,527)	101,866	80,654	21,212
Other objects	-	-	-	-	-
Total health services	2,952,938	(1,487)	2,951,451	2,877,293	74,158
Other support services - students - related services:					
Salaries of other professional staff	5,189,960	31,100	5,221,060	4,979,533	241,527
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	85,475	205,721	291,196	205,535	85,661
Travel	-	-	-	-	-
Supplies and materials	718,325	(127,980)	590,345	157,392	432,953
Other objects	-	-	-	-	-
Total other support services - students - related services	5,993,760	108,841	6,102,601	5,342,460	760,141
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	43,536	(10,000)	33,536	8,572	24,964
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	43,536	(10,000)	33,536	8,572	24,964
Educational media services/school library:					
Salaries	2,004,448	35,000	2,039,448	1,822,009	217,439
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	326,404	15,207	341,611	310,727	30,884
Other objects	-	-	-	-	-
Total educational media services/school library	2,330,852	50,207	2,381,059	2,132,736	248,323

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

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District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	227,869	(35,455)	192,414	108,987	83,427
Travel	500	4,155	4,655	3,557	1,098
Supplies and materials	1,854	(1,604)	250	250	-
Other objects	875	7,675	8,550	4,527	4,023
Total instructional staff training services	231,098	(25,229)	205,869	117,321	88,548
Support services school administration:					
Salaries of principals/ asst. principals	7,767,038	(19,744)	7,747,294	7,322,159	425,135
Salaries of secretarial and clerical assistants	4,279,587	4,119	4,283,706	4,072,289	211,417
Purchased professional and technical services	144,384	(8,329)	136,055	49,760	86,295
Travel	1,237	2,400	3,637	3,030	307
Supplies and materials	340,300	5,120	342,215	288,703	53,512
Other objects	102,945	27,572	133,722	107,372	26,350
Total support services school administration	12,635,491	11,138	12,646,629	11,843,313	803,016
Operation and maintenance of plant services:					
Salaries	5,161,084	179,800	5,340,884	5,036,341	304,543
Other purchased services	213,860	(146,000)	67,860	66,950	910
General supplies	129,240	1,500	130,740	44,072	86,668
Total operation and maintenance of plant services	5,504,184	35,300	5,539,484	5,147,363	392,121
Student transportation services:					
Contracted services (other than between home and school) - vendors	99,302	7,950	107,252	84,439	22,813
Total student transportation services	99,302	7,950	107,252	84,439	22,813
Employee benefits:					
Other employee benefits	46,715,242	-	46,715,242	43,543,394	3,171,848
Total employee benefits	46,715,242	-	46,715,242	43,543,394	3,171,848
Total undistributed expenditures	78,269,931	203,569	78,473,500	72,690,113	5,783,087
Total expenditures - current expense	236,500,469	(60,000)	236,440,469	224,315,378	12,124,791

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

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District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	414,058	-	414,058	414,057	1
Grades 6-8	-	-	-	-	-
Grades 9-12	227,631	60,000	287,631	247,215	40,416
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>641,689</u>	<u>60,000</u>	<u>701,689</u>	<u>661,272</u>	<u>40,417</u>
Total capital outlay	<u>641,689</u>	<u>60,000</u>	<u>701,689</u>	<u>661,272</u>	<u>40,417</u>
Total school based expenditures	<u>237,142,158</u>	<u>-</u>	<u>237,142,158</u>	<u>224,976,650</u>	<u>12,165,208</u>
Other financing sources:					
Operating transfer in	237,142,158	-	237,142,158	224,976,650	12,165,508
Total other financing sources	<u>237,142,158</u>	<u>-</u>	<u>237,142,158</u>	<u>224,976,650</u>	<u>12,165,508</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 342,699	\$ -	\$ 342,699	\$ 342,699	\$ -
Grades 1-5	2,515,141	-	2,515,141	2,400,689	114,452
Grades 6-8	1,320,647	-	1,320,647	1,285,479	35,168
Regular programs - undistributed instruction:					
Other salaries for instruction	223,340	-	223,340	222,560	780
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	898,597	(8,609)	889,988	880,773	9,215
Textbooks	26,394	(8,000)	18,394	13,483	4,911
Other objects	5,584	5,235	10,819	10,622	197
Total regular programs	5,332,402	(11,374)	5,321,028	5,156,305	164,723
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	42,880	-	42,880	42,880	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	9,092	-	9,092	-	9,092
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language:	51,972	-	51,972	42,880	9,092
Multiply disabled:					
Salaries of teachers	89,798	-	89,798	89,798	-
Other salaries for instruction	77,640	-	77,640	64,459	13,181
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,192	-	3,192	2,987	205
Textbooks	681	-	681	-	681
Other objects	-	-	-	-	-
Total multiply disabled	171,311	-	171,311	157,244	14,067
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Artistic:					
Salaries of teachers	72,490	-	72,490	72,490	-
Other salaries for instruction	82,360	-	82,360	82,360	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total artistic	154,850	-	154,850	154,850	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 364,619	\$ -	\$ 364,619	\$ 355,814	\$ 8,805
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	635	-	635	455	180
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	365,254	-	365,254	356,269	8,985
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	743,387	-	743,387	711,243	32,144
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	931,960	-	931,960	876,127	55,833
Other salaries for instruction	76,480	-	76,480	54,354	22,126
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	67,997	15,228	83,225	81,856	1,369
Textbooks	1,475	-	1,475	1,475	-
Other objects	-	-	-	-	-
Total bilingual education	1,077,912	15,228	1,093,140	1,013,812	79,328
School sponsored activities:					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Extracurricular - supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	7,153,701	3,854	7,157,555	6,881,360	276,195

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 226,630	\$ -	\$ 226,630	\$ 225,264	\$ 1,366
Other purchased services	2,000	-	2,000	-	2,000
Travel	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total attendance and social work services	229,130	-	229,130	225,264	3,866
Health services:					
Salaries	184,482	-	184,482	184,482	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,536	-	8,536	6,140	2,396
Other objects	-	-	-	-	-
Total health services	193,018	-	193,018	190,622	2,396
Other support services - students - related services:					
Salaries of other professional staff	109,442	-	109,442	109,413	29
Purchased professional educational services	-	15,546	15,546	9,739	5,807
Travel	-	-	-	-	-
Supplies and materials	34,700	(19,110)	15,590	7,780	7,810
Other objects	-	-	-	-	-
Total other support services - students - related services	144,142	(3,564)	140,578	126,932	13,646
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	84,342	-	84,342	84,342	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	22,275	4,858	27,133	26,398	735
Other objects	-	-	-	-	-
Total educational media services/school library	106,617	4,858	111,475	110,740	735

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/asst. principals	368,853	-	368,853	368,270	583
Salaries of secretarial and clerical assistants	247,878	-	247,878	163,965	83,913
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	11,454	(2,598)	8,856	8,856	-
Other objects	3,145	1,200	4,345	3,003	1,342
Total support services school administration	631,330	(1,398)	629,932	544,094	85,838
Operation and maintenance of plant services:					
Salaries	226,938	-	226,938	221,653	5,285
General supplies	2,812	-	2,812	2,000	812
Total operation and maintenance of plant services	229,750	-	229,750	223,653	6,097
Student transportation services:					
Contracted services (other than between home and school) - vendors	5,000	(3,750)	1,250	700	550
Total student transportation services	5,000	(3,750)	1,250	700	550
Employee benefits:					
Other employee benefits	2,441,946	-	2,441,946	2,441,946	-
Total employee benefits	2,441,946	-	2,441,946	2,441,946	-
Total undistributed expenditures	3,980,933	(3,854)	3,977,079	3,863,951	113,128
Total expenditures - current expense	11,134,634	-	11,134,634	10,745,311	389,323

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 22,648	\$ -	\$ 22,648	\$ 22,648	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>22,648</u>	<u>-</u>	<u>22,648</u>	<u>22,648</u>	<u>-</u>
Total capital outlay	<u>22,648</u>	<u>-</u>	<u>22,648</u>	<u>22,648</u>	<u>-</u>
Total school based expenditures	<u>11,157,282</u>	<u>-</u>	<u>11,157,282</u>	<u>10,767,959</u>	<u>389,323</u>
Other financing sources:					
Operating transfer in	11,157,282	-	11,157,282	10,767,959	389,323
Total other financing sources	<u>11,157,282</u>	<u>-</u>	<u>11,157,282</u>	<u>10,767,959</u>	<u>389,323</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 233,603	\$ -	\$ 233,603	\$ 233,603	\$ -
Grades 1-5	1,678,338	-	1,678,338	1,675,408	2,930
Grades 6-8	751,750	-	751,750	751,749	1
Regular programs - undistributed instruction:					
Other salaries for instruction	165,748	-	165,748	163,182	2,566
Purchased professional/ educational services	4,000	-	4,000	-	4,000
Other purchased services	-	-	-	-	-
Travel	15,600	-	15,600	-	15,600
General supplies	770,786	(7,173)	763,613	742,534	21,079
Textbooks	17,050	(500)	16,550	5,771	10,779
Other objects	3,195	-	3,195	-	3,195
Total regular programs	3,640,070	(7,673)	3,632,397	3,572,247	60,150
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 77,449	\$ -	\$ 77,449	\$ 73,867	\$ 3,582
Other salaries for instruction	41,730	-	41,730	41,730	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,000	-	4,000	3,006	994
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language:	<u>123,179</u>	<u>-</u>	<u>123,179</u>	<u>118,603</u>	<u>4,576</u>
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 306,434	\$ -	\$ 306,434	\$ 306,434	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,050	-	4,050	2,474	1,576
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	310,484	-	310,484	308,908	1,576
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	433,663	-	433,663	427,511	6,152
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	371,271	-	371,271	371,271	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	52,352	1,262	53,614	44,942	8,672
Textbooks	3,081	-	3,081	-	3,081
Other objects	-	-	-	-	-
Total bilingual education	426,704	1,262	427,966	416,213	11,753
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,500,437	(6,411)	4,494,026	4,415,971	78,055

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 115,407	\$ -	\$ 115,407	\$ 114,757	\$ 650
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	115,407	-	115,407	114,757	650
Health services:					
Salaries	69,530	-	69,530	69,530	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,279	-	2,279	2,009	270
Other objects	-	-	-	-	-
Total health services	71,809	-	71,809	71,539	270
Other support services - students - related services:					
Salaries of other professional staff	143,835	-	143,835	143,834	1
Purchased professional educational services	-	7,130	7,130	5,471	1,659
Supplies and materials	16,754	(719)	16,035	3,914	12,121
Total other support services - students - related services	160,589	6,411	167,000	153,219	13,781
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	91,298	-	91,298	91,298	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	14,470	-	14,470	13,556	914
Total educational media services/school library	105,768	-	105,768	104,854	914

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	525	-	525	525	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	525	-	525	525	-
Support services school administration:					
Salaries of principals/asst. principals	141,804	-	141,804	139,803	2,001
Salaries of secretarial and clerical assistants	112,657	-	112,657	111,159	1,498
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,384	-	6,384	6,376	8
Other objects	7,331	-	7,331	7,319	12
Total support services school administration	268,176	-	268,176	264,657	3,519
Operation and maintenance of plant services:					
Salaries	160,088	-	160,088	160,022	66
General supplies	3,250	-	3,250	1,000	2,250
Total operation and maintenance of plant services	163,338	-	163,338	161,022	2,316
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	2,761,763	-	2,761,763	2,761,763	-
Total employee benefits	2,761,763	-	2,761,763	2,761,763	-
Total undistributed expenditures	3,647,375	6,411	3,653,786	3,632,336	21,450
Total expenditures - current expense	8,147,812	-	8,147,812	8,048,307	99,505

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	19,210	-	19,210	19,210	-
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>8,167,022</u>	<u>-</u>	<u>8,167,022</u>	<u>8,067,517</u>	<u>99,505</u>
Other financing sources:					
Operating transfer in	<u>8,167,022</u>	<u>-</u>	<u>8,167,022</u>	<u>8,067,517</u>	<u>99,505</u>
Total other financing sources	<u>8,167,022</u>	<u>-</u>	<u>8,167,022</u>	<u>8,067,517</u>	<u>99,505</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 153,350	\$ -	\$ 153,350	\$ 153,350	\$ -
Grades 1-5	1,833,179	-	1,833,179	1,760,711	72,468
Grades 6-8	883,879	-	883,879	864,066	19,813
Regular programs - undistributed instruction:					
Other salaries for instruction	79,581	-	79,581	77,640	1,941
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	100	-	100	-	100
General supplies	419,523	(16,044)	403,479	382,805	20,674
Textbooks	20,023	6,200	26,223	17,439	8,784
Other objects	2,000	600	2,600	2,479	121
Total regular programs	3,391,635	(9,244)	3,382,391	3,258,490	123,901
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 311,187	\$ -	\$ 311,187	\$ 311,187	\$ -
Other salaries for instruction	250,401	-	250,401	247,244	3,157
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,394	-	2,394	1,713	681
Textbooks	2,215	-	2,215	-	2,215
Other objects	-	-	-	-	-
Total learning/language:	<u>566,197</u>	<u>-</u>	<u>566,197</u>	<u>560,144</u>	<u>6,053</u>
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 236,073	\$ -	\$ 236,073	\$ 227,260	\$ 8,813
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	921	-	921	797	124
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	236,994	-	236,994	228,057	8,937
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	803,191	-	803,191	788,201	14,990
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	457,137	-	457,137	434,363	22,774
Other salaries for instruction	40,980	-	40,980	29,985	10,995
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	47,845	1,820	49,665	47,444	2,221
Textbooks	4,365	-	4,365	4,000	365
Other objects	-	-	-	-	-
Total bilingual education	550,327	1,820	552,147	515,792	36,355
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,745,153	(7,424)	4,737,729	4,562,483	175,246

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and					
social work services:					
Salaries	\$ 33,462	\$ -	\$ 33,462	\$ 31,119	\$ 2,343
Other salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and					
social work services	33,462	-	33,462	31,119	2,343
Health services:					
Salaries	70,322	-	70,322	70,322	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,274	-	3,274	1,810	1,464
Other objects	-	-	-	-	-
Total health services	73,596	-	73,596	72,132	1,464
Other support services -					
students - related services:					
Salaries of other professional staff	109,929	-	109,929	104,152	5,777
Purchased professional educational services	-	7,424	7,424	6,291	1,133
Supplies and materials	16,756	-	16,756	3,127	13,629
Other objects	-	-	-	-	-
Total other support services -					
students - related services	126,685	7,424	134,109	113,570	20,539
Improvement of instruction					
services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Travel	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of					
instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	125,185	-	125,185	70,109	55,076
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,489	-	8,489	8,489	-
Total educational media					
services/school library	133,674	-	133,674	78,598	55,076

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	286,979	-	286,979	273,220	13,759
Salaries of secretarial and clerical assistants	106,823	-	106,823	104,901	1,922
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,605	-	3,605	3,535	70
Other objects	-	-	-	-	-
Total support services school administration	397,407	-	397,407	381,656	15,751
Operation and maintenance of plant services:					
Salaries	93,368	-	93,368	83,487	9,881
General supplies	4,250	-	4,250	811	3,439
Total operation and maintenance of plant services	97,618	-	97,618	84,298	13,320
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,048,964	-	1,048,964	1,048,964	-
Total employee benefits	1,048,964	-	1,048,964	1,048,964	-
Total undistributed expenditures	1,911,406	7,424	1,918,830	1,810,337	108,493
Total expenditures - current expense	6,656,559	-	6,656,559	6,372,820	283,739

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>6,675,769</u>	<u>-</u>	<u>6,675,769</u>	<u>6,392,030</u>	<u>283,739</u>
Other financing sources:					
Operating transfer in	<u>6,675,769</u>	<u>-</u>	<u>6,675,769</u>	<u>6,392,030</u>	<u>283,739</u>
Total other financing sources	<u>6,675,769</u>	<u>-</u>	<u>6,675,769</u>	<u>6,392,030</u>	<u>283,739</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 259,451	\$ (15,678)	\$ 243,773	\$ 242,422	\$ 1,351
Grades 1-5	1,711,522	(14,322)	1,697,200	1,608,617	88,583
Grades 6-8	1,095,375	-	1,095,375	1,089,918	5,457
Regular programs - undistributed instruction:					
Other salaries for instruction	200,105	-	200,105	195,224	4,881
Purchased professional/ educational services	1,000	-	1,000	-	1,000
Other purchased services	-	-	-	-	-
General supplies	554,703	(15,833)	538,870	480,369	58,501
Textbooks	23,707	231	23,938	11,289	12,649
Other objects	-	-	-	-	-
Total regular programs	3,845,863	(45,602)	3,800,261	3,627,839	172,422
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	65,302	-	65,302	65,302	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	65,302	-	65,302	65,302	-
Cognitive impaired - moderate:					
Salaries of teachers	103,773	-	103,773	76,035	27,738
Other salaries for instruction	108,160	-	108,160	82,860	25,300
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	211,933	-	211,933	158,895	53,038
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 163,665	\$ -	\$ 163,665	\$ 163,665	\$ -
Other salaries for instruction	157,518	-	157,518	136,339	21,179
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	8,257	-	8,257	4,314	3,943
Textbooks	1,343	-	1,343	-	1,343
Other objects	-	-	-	-	-
Total learning/language	330,783	-	330,783	304,318	26,465
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	148,346	-	148,346	147,340	1,006
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	148,346	-	148,346	147,340	1,006
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 291,115	\$ -	\$ 291,115	\$ 291,115	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>291,115</u>	<u>-</u>	<u>291,115</u>	<u>291,115</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,047,479	-	1,047,479	966,970	80,509
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	660,467	-	660,467	604,751	55,716
Other salaries for instruction	77,469	-	77,469	56,094	21,375
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	41,975	5,209	47,184	41,307	5,877
Textbooks	6,240	-	6,240	784	5,456
Other objects	-	-	-	-	-
Total bilingual education	<u>786,151</u>	<u>5,209</u>	<u>791,360</u>	<u>702,936</u>	<u>88,424</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,679,493</u>	<u>(40,393)</u>	<u>5,639,100</u>	<u>5,297,745</u>	<u>341,355</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 49,578	\$ -	\$ 49,578	\$ 48,412	\$ 1,166
Other purchased services	-	-	-	-	-
Supplies and materials	1,000	-	1,000	-	1,000
Other objects	-	-	-	-	-
Total attendance and social work services	50,578	-	50,578	48,412	2,166
Health services:					
Salaries	76,035	-	76,035	64,630	11,405
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,804	-	1,804	1,417	387
Other objects	-	-	-	-	-
Total health services	77,839	-	77,839	66,047	11,792
Other support services - students - related services:					
Salaries of other professional staff	54,217	30,000	84,217	83,220	997
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	11,393	11,393	8,598	2,795
Supplies and materials	24,283	(1,000)	23,283	3,141	20,142
Other objects	-	-	-	-	-
Total other support services - students - related services	78,500	40,393	118,893	94,959	23,934
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	33,440	-	33,440	33,440	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	15,365	-	15,365	13,712	1,653
Total educational media services/school library	48,805	-	48,805	47,152	1,653

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	500	-	500	398	102
Supplies and materials	-	-	-	-	-
Total instructional staff training services	500	-	500	398	102
Support services school administration:					
Salaries of principals/ asst. principals	279,969	-	279,969	268,598	11,371
Salaries of secretarial and clerical assistants	140,648	-	140,648	120,578	20,070
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,150	-	8,150	7,422	728
Other objects	2,700	-	2,700	2,684	16
Total support services school administration	431,467	-	431,467	399,282	32,185
Operation and maintenance of plant services:					
Salaries	220,748	-	220,748	163,457	57,291
General supplies	3,500	-	3,500	1,250	2,250
Total operation and maintenance of plant services	224,248	-	224,248	164,707	59,541
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,000	-	1,000	-	1,000
Total student transportation services	1,000	-	1,000	-	1,000
Employee benefits:					
Other employee benefits	1,356,255	-	1,356,255	1,356,255	-
Total employee benefits	1,356,255	-	1,356,255	1,356,255	-
Total undistributed expenditures	2,269,192	40,393	2,309,585	2,177,212	132,373
Total expenditures - current expense	7,948,685	-	7,948,685	7,474,957	473,728

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
 Total school based expenditures	 <u>7,967,895</u>	 <u>-</u>	 <u>7,967,895</u>	 <u>7,494,167</u>	 <u>473,728</u>
 Other financing sources:					
Operating transfer in	<u>7,967,895</u>	<u>-</u>	<u>7,967,895</u>	<u>7,494,167</u>	<u>473,728</u>
Total other financing sources	<u>7,967,895</u>	<u>-</u>	<u>7,967,895</u>	<u>7,494,167</u>	<u>473,728</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balance, July 1	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 156,990	\$ -	\$ 156,990	\$ 156,990	\$ -
Grades 1-5	1,394,445	-	1,394,445	1,386,103	8,342
Grades 6-8	1,156,389	-	1,156,389	1,155,052	1,337
Regular programs - undistributed instruction:					
Other salaries for instruction	78,557	-	78,557	77,102	1,455
Purchased professional/educational services	-	-	-	-	-
Other purchased services	2,050	-	2,050	-	2,050
General supplies	806,044	(10,299)	795,745	795,422	323
Textbooks	32,396	(2,000)	30,396	29,697	699
Other objects	3,195	-	3,195	3,195	-
Total regular programs	3,630,066	(12,299)	3,617,767	3,603,561	14,206
Special education:					
Cognitive impaired - mild					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	40,480	-	40,480	40,480	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	40,480	-	40,480	40,480	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 242,839	\$ -	\$ 242,839	\$ 240,877	\$ 1,962
Other salaries for instruction	249,325	-	249,325	249,324	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,976	-	1,976	-	1,976
Textbooks	3,449	-	3,449	1,744	1,705
Other objects	-	-	-	-	-
Total learning/language	497,589	-	497,589	491,945	5,644
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	27,000	-	27,000	23,029	3,971
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	2,500	-	2,500	372	2,128
Other objects	-	-	-	-	-
Total behavioral disabilities	29,500	-	29,500	23,401	6,099
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 395,597	\$ -	\$ 395,597	\$ 395,597	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,847	-	3,847	-	3,847
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	399,444	-	399,444	395,597	3,847
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	967,013	-	967,013	951,423	15,590
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	379,011	-	379,011	379,011	-
Other salaries for instruction	80,800	-	80,800	80,800	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	40,734	2,289	43,023	37,718	5,305
Textbooks	9,768	-	9,768	784	8,984
Other objects	-	-	-	-	-
Total bilingual education	510,313	2,289	512,602	498,313	14,289
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,107,392	(10,010)	5,097,382	5,053,297	44,085

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 49,162	\$ -	\$ 49,162	\$ 49,162	\$ -
Other purchased services	-	-	-	-	-
Supplies and materials	2,049	-	2,049	-	2,049
Other objects	-	-	-	-	-
Total attendance and social work services	51,211	-	51,211	49,162	2,049
Health services:					
Salaries	82,058	-	82,058	81,252	806
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,499	-	6,499	5,898	601
Other objects	-	-	-	-	-
Total health services	88,557	-	88,557	87,150	1,407
Other support services - students - related services:					
Salaries of other professional staff	139,973	-	139,973	139,973	-
Purchased professional educational services	1,000	10,010	11,010	6,983	4,027
Supplies and materials	7,122	100	7,222	5,878	1,344
Other objects	-	-	-	-	-
Total other support services - students - related services	148,095	10,110	158,205	152,834	5,371
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	89,798	-	89,798	89,798	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	16,342	-	16,342	16,341	1
Total educational media services/school library	106,140	-	106,140	106,139	1

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/asst. principals	252,306	-	252,306	236,943	15,363
Salaries of secretarial and clerical assistants	153,978	-	153,978	151,446	2,532
Purchased professional and technical services	1,750	-	1,750	-	1,750
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	15,201	(100)	15,101	15,100	1
Other objects	6,500	-	6,500	6,073	427
Total support services school administration	429,735	(100)	429,635	409,562	20,073
Operation and maintenance of plant services:					
Salaries	164,320	-	164,320	159,564	4,756
General supplies	8,250	-	8,250	2,020	6,230
Total operation and maintenance of plant services	172,570	-	172,570	161,584	10,986
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,200	-	1,200	-	1,200
Total student transportation services	1,200	-	1,200	-	1,200
Employee benefits:					
Other employee benefits	3,155,491	-	3,155,491	2,334,631	820,860
Total employee benefits	3,155,491	-	3,155,491	2,334,631	820,860
Total undistributed expenditures	4,152,999	10,010	4,163,009	3,301,062	861,947
Total expenditures - current expense	9,260,391	-	9,260,391	8,354,359	906,032

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>9,279,601</u>	<u>-</u>	<u>9,279,601</u>	<u>8,373,569</u>	<u>906,032</u>
Other financing sources:					
Operating transfer in	<u>9,279,601</u>	<u>-</u>	<u>9,279,601</u>	<u>8,373,569</u>	<u>906,032</u>
Total other financing sources	<u>9,279,601</u>	<u>-</u>	<u>9,279,601</u>	<u>8,373,569</u>	<u>906,032</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 211,091	\$ -	\$ 211,091	\$ 211,091	\$ -
Grades 1-5	1,973,117	(5,000)	1,968,117	1,951,607	16,510
Grades 6-8	1,109,536	-	1,109,536	1,053,799	55,737
Regular programs - undistributed instruction:					
Other salaries for instruction	176,596	-	176,596	176,596	-
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	829,700	(23,398)	806,302	780,633	25,669
Textbooks	8,632	16,100	24,732	20,325	4,407
Other objects	9,450	-	9,450	8,756	694
Total regular programs	4,318,122	(12,298)	4,305,824	4,202,807	103,017
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 294,882	\$ -	\$ 294,882	\$ 273,785	\$ 21,097
Other salaries for instruction	206,050	-	206,050	206,050	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,524	300	3,824	3,819	5
Textbooks	766	-	766	-	766
Other objects	-	-	-	-	-
Total learning/language:	505,222	300	505,522	483,654	21,868
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,708	-	2,708	729	1,979
Textbooks	768	-	768	-	768
Other objects	-	-	-	-	-
Total multiply disabled	3,476	-	3,476	729	2,747
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	140,396	-	140,396	140,396	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,363	-	1,363	1,233	130
Textbooks	888	-	888	-	888
Other objects	-	-	-	-	-
Total behavioral disabilities	142,647	-	142,647	141,629	1,018
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 465,592	\$ -	\$ 465,592	\$ 453,095	\$ 12,497
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,400	-	1,400	1,271	129
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	466,992	-	466,992	454,366	12,626
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,118,337	300	1,118,637	1,080,378	38,259
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	561,231	-	561,231	513,089	48,142
Other salaries for instruction	50,870	-	50,870	42,630	8,240
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	66,743	1,818	68,561	45,000	23,561
Textbooks	7,002	-	7,002	784	6,218
Other objects	-	-	-	-	-
Total bilingual education	685,846	1,818	687,664	601,503	86,161
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,122,305	(10,180)	6,112,125	5,884,688	227,437

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 53,631	\$ -	\$ 53,631	\$ 53,631	\$ -
Other purchased services	-	-	-	-	-
Supplies and materials	600	-	600	600	-
Other objects	-	-	-	-	-
Total attendance and social work services	54,231	-	54,231	54,231	-
Health services:					
Salaries	90,556	-	90,556	89,048	1,508
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,856	-	2,856	2,529	327
Other objects	-	-	-	-	-
Total health services	93,412	-	93,412	91,577	1,835
Other support services - students - related services:					
Salaries of other professional staff	155,118	-	155,118	149,190	5,928
Purchased professional educational services	-	-	-	-	-
Supplies and materials	6,435	10,180	16,615	7,335	9,280
Other objects	7,776	100	7,876	7,875	1
Total other support services - students - related services	169,329	10,280	179,609	164,400	15,209
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	12,690	-	12,690	7,074	5,616
Total educational media services/school library	12,690	-	12,690	7,074	5,616

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	5,000	-	5,000	340	4,660
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	5,000	-	5,000	340	4,660
Support services school administration:					
Salaries of principals/ asst. principals	222,494	-	222,494	213,706	8,788
Salaries of secretarial and clerical assistants	120,305	-	120,305	120,304	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	13,788	(100)	13,688	12,222	1,466
Other objects	-	-	-	-	-
Total support services school administration	356,587	(100)	356,487	346,232	10,255
Operation and maintenance of plant services:					
Salaries	183,211	-	183,211	182,772	439
General supplies	4,500	-	4,500	3,248	1,252
Total operation and maintenance of plant services	187,711	-	187,711	186,020	1,691
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	2,845,231	-	2,845,231	2,279,913	565,318
Total employee benefits	2,845,231	-	2,845,231	2,279,913	565,318
Total undistributed expenditures	3,724,191	10,180	3,734,371	3,129,787	604,584
Total expenditures - current expense	9,846,496	-	9,846,496	9,014,475	832,021

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	23,407	-	23,407	23,407	-
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>23,407</u>	<u>-</u>	<u>23,407</u>	<u>23,407</u>	<u>-</u>
Total capital outlay	<u>23,407</u>	<u>-</u>	<u>23,407</u>	<u>23,407</u>	<u>-</u>
Total school based expenditures	<u>9,869,903</u>	<u>-</u>	<u>9,869,903</u>	<u>9,037,882</u>	<u>832,021</u>
Other financing sources:					
Operating transfer in	9,869,903	-	9,869,903	9,037,882	832,021
Total other financing sources	<u>9,869,903</u>	<u>-</u>	<u>9,869,903</u>	<u>9,037,882</u>	<u>832,021</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	2,724,629	(2,700)	2,721,929	2,582,677	139,252
Grades 6-8	2,323,339	-	2,323,339	2,246,507	76,832
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel expense	-	-	-	-	-
General supplies	624,512	(11,959)	612,553	554,918	57,635
Textbooks	27,531	(3,500)	24,031	16,585	7,446
Other objects	-	-	-	-	-
Total regular programs	5,700,011	(18,159)	5,681,852	5,400,687	281,165
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 82,394	\$ -	\$ 82,394	\$ 82,233	\$ 161
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	2,600	2,600	2,524	76
Textbooks	-	350	350	349	1
Other objects	-	-	-	-	-
Total resource room	82,394	2,950	85,344	85,106	238
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	82,394	2,950	85,344	85,106	238
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	72,490	-	72,490	72,490	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	17,793	11,973	29,766	28,423	1,343
Textbooks	2,421	-	2,421	-	2,421
Other objects	-	-	-	-	-
Total bilingual education	92,704	11,973	104,677	100,913	3,764
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,875,109	(3,236)	5,871,873	5,586,706	285,167

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 55,000	\$ -	\$ 55,000	\$ 48,425	\$ 6,575
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	314	-	314	314	-
Other objects	692	-	692	84	608
Total attendance and social work services	56,006	-	56,006	48,823	7,183
Health services:					
Salaries	167,673	-	167,673	167,673	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,103	300	3,403	3,227	176
Other objects	-	-	-	-	-
Total health services	170,776	300	171,076	170,900	176
Other support services - students - related services:					
Salaries of other professional staff	191,952	-	191,952	188,429	3,523
Purchased professional educational services	-	2,940	2,940	2,869	71
Supplies and materials	11,553	-	11,553	2,271	9,282
Other objects	-	-	-	-	-
Total other support services - students - related services	203,505	2,940	206,445	193,569	12,876
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	70,322	-	70,322	70,322	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,639	-	8,639	8,639	-
Total educational media services/school library	78,961	-	78,961	78,961	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	1,322	100	1,422	1,012	410
Travel	-	-	-	-	-
Supplies and materials	1,854	(1,604)	250	250	-
Other Objects	-	-	-	-	-
Total instructional staff training services	3,176	(1,504)	1,672	1,262	410
Support services school administration:					
Salaries of principals/asst. principals	248,652	-	248,652	232,871	15,781
Salaries of secretarial and clerical assistants	156,090	-	156,090	146,932	9,158
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	7,362	-	7,362	7,362	-
Other objects	278	-	278	277	1
Total support services school administration	412,382	-	412,382	387,442	24,940
Operation and maintenance of plant services:					
Salaries	155,386	-	155,386	154,881	505
General supplies	4,788	-	4,788	4,713	75
Total operation and maintenance of plant services	160,174	-	160,174	159,594	580
Student transportation services:					
Contracted services (other than between home and school) - vendors	5,552	1,500	7,052	7,052	-
Total student transportation services	5,552	1,500	7,052	7,052	-
Employee benefits:					
Other employee benefits	1,413,324	-	1,413,324	1,413,324	-
Total employee benefits	1,413,324	-	1,413,324	1,413,324	-
Total undistributed expenditures	2,503,856	3,236	2,507,092	2,460,927	46,165
Total expenditures - current expense	8,378,965	-	8,378,965	8,047,633	331,332

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 5,750	\$ -	\$ 5,750	\$ 5,750	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>5,750</u>	<u>-</u>	<u>5,750</u>	<u>5,750</u>	<u>-</u>
Total capital outlay	<u>5,750</u>	<u>-</u>	<u>5,750</u>	<u>5,750</u>	<u>-</u>
Total school based expenditures	<u>8,384,715</u>	<u>-</u>	<u>8,384,715</u>	<u>8,053,383</u>	<u>331,332</u>
Other financing sources:					
Operating transfer in	<u>8,384,715</u>	<u>-</u>	<u>8,384,715</u>	<u>8,053,383</u>	<u>331,332</u>
Total other financing sources	<u>8,384,715</u>	<u>-</u>	<u>8,384,715</u>	<u>8,053,383</u>	<u>331,332</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 151,953	\$ -	\$ 151,953	\$ 151,953	\$ -
Grades 1-5	2,333,430	(12,802)	2,320,628	2,261,104	59,524
Grades 6-8	645,542	-	645,542	638,962	6,580
Regular programs - undistributed instruction:					
Other salaries for instruction	172,349	-	172,349	172,348	1
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	519,679	(1,258)	518,421	509,328	9,093
Textbooks	28,535	-	28,535	24,081	4,454
Other objects	1,000	-	1,000	975	25
Total regular programs	3,852,488	(14,060)	3,838,428	3,758,751	79,677
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 69,530	\$ -	\$ 69,530	\$ 63,968	\$ 5,562
Other salaries for instruction	40,000	-	40,000	37,387	2,613
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,084	-	1,084	-	1,084
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	110,614	-	110,614	101,355	9,259
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	39,443	-	39,443	38,240	1,203
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	39,443	-	39,443	38,240	1,203
Autistic:					
Salaries of teachers	164,849	-	164,849	164,775	74
Other salaries for instruction	146,523	-	146,523	144,982	1,541
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,258	-	5,258	3,683	1,575
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	316,630	-	316,630	313,440	3,190
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 508,970	\$ -	\$ 508,970	\$ 508,825	\$ 145
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	592	-	592	395	197
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	509,562	-	509,562	509,220	342
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	976,249	-	976,249	962,255	13,994
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	568,917	-	568,917	567,722	1,195
Other salaries for instruction	40,980	-	40,980	33,983	6,997
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	52,683	2,237	54,920	47,895	7,025
Textbooks	(3,052)	5,802	2,750	784	1,966
Other objects	-	-	-	-	-
Total bilingual education	659,528	8,039	667,567	650,384	17,183
School sponsored activities:					
Salaries	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,488,265	(6,021)	5,482,244	5,371,390	110,854

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 27,000	\$ -	\$ 27,000	\$ 26,627	\$ 373
Other purchased services	-	-	-	-	-
Supplies and materials	685	-	685	685	-
Other Objects	800	-	800	213	587
Total attendance and social work services	28,485	-	28,485	27,525	960
Health services:					
Salaries	70,322	-	70,322	70,322	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,274	-	4,274	4,274	-
Other objects	-	-	-	-	-
Total health services	74,596	-	74,596	74,596	-
Other support services - students - related services:					
Salaries of other professional staff	155,171	-	155,171	151,864	3,307
Purchased professional educational services	-	10,621	10,621	7,612	3,009
Supplies and materials	21,802	(9,600)	12,202	5,562	6,640
Total other support services - students - related services	176,973	1,021	177,994	165,038	12,956
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	50,426	-	50,426	29,512	20,914
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	11,955	(100)	11,855	11,853	2
Other objects	-	-	-	-	-
Total educational media services/school library	62,381	(100)	62,281	41,365	20,916

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elmore

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	1,500	100	1,600	1,590	10
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	1,500	100	1,600	1,590	10
Support services school administration:					
Salaries of principals/ asst. principals	235,944	(5,000)	230,944	228,993	1,951
Salaries of secretarial and clerical assistants	98,773	-	98,773	95,085	3,688
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	-	5,000	5,000	-
Other objects	177	-	177	-	177
Total support services school administration	339,894	(5,000)	334,894	329,078	5,816
Operation and maintenance of plant services:					
Salaries	46,755	10,000	56,755	56,565	190
General supplies	2,000	-	2,000	500	1,500
Total operation and maintenance of plant services	48,755	10,000	58,755	57,065	1,690
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,391,597	-	1,391,597	1,391,597	-
Total employee benefits	1,391,597	-	1,391,597	1,391,597	-
Total undistributed expenditures	2,124,181	6,021	2,130,202	2,087,854	42,348
Total expenditures - current expense	7,612,446	-	7,612,446	7,459,244	153,202

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services -					
instructional staff	-	-	-	-	-
Support services -					
general administration	-	-	-	-	-
Support services -					
school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>7,631,656</u>	<u>-</u>	<u>7,631,656</u>	<u>7,478,454</u>	<u>153,202</u>
Other financing sources:					
Operating transfer in	<u>7,631,656</u>	<u>-</u>	<u>7,631,656</u>	<u>7,478,454</u>	<u>153,202</u>
Total other financing sources	<u>7,631,656</u>	<u>-</u>	<u>7,631,656</u>	<u>7,478,454</u>	<u>153,202</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 80,980	\$ -	\$ 80,980	\$ 72,490	\$ 8,490
Grades 1-5	1,217,250	(1,800)	1,215,450	1,158,731	56,719
Grades 6-8	682,787	-	682,787	662,073	20,714
Regular programs - undistributed instruction:					
Other salaries for instruction	51,980	-	51,980	51,452	528
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel expense	15,000	-	15,000	1,140	13,860
General supplies	715,283	15,511	730,794	694,205	36,589
Textbooks	16,233	(971)	15,262	8,615	6,647
Other objects	3,195	-	3,195	3,092	103
Total regular programs	2,782,708	12,740	2,795,448	2,651,798	143,650
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 403,171	\$ -	\$ 403,171	\$ 350,746	\$ 52,425
Other salaries for instruction	122,414	-	122,414	121,619	795
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,655	-	3,655	3,365	290
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	529,240	-	529,240	475,730	53,510
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	42,880	-	42,880	41,409	1,471
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	42,880	-	42,880	41,409	1,471
Behavioral Disabilities:					
Salaries of teachers	21,747	-	21,747	-	21,747
Other salaries for instruction	41,753	-	41,753	41,753	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	63,500	-	63,500	41,753	21,747
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 275,547	\$ -	\$ 275,547	\$ 275,512	\$ 35
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,395	-	2,395	1,582	813
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	277,942	-	277,942	277,094	848
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	913,562	-	913,562	835,986	77,576
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	499,112	-	499,112	498,855	257
Other salaries for instruction	39,980	-	39,980	39,980	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	38,174	4,349	42,523	41,982	541
Textbooks	576	-	576	496	80
Other objects	-	-	-	-	-
Total bilingual education	577,842	4,349	582,191	581,313	878
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,274,112	17,089	4,291,201	4,069,097	222,104

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 96,004	\$ -	\$ 96,004	\$ 47,741	\$ 48,263
Other purchased services	-	-	-	-	-
Supplies and materials	107	-	107	107	-
Other objects	-	-	-	-	-
Total attendance and social work services	96,111	-	96,111	47,848	48,263
Health services:					
Salaries	66,880	-	66,880	66,880	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,298	-	5,298	2,954	2,344
Other objects	-	-	-	-	-
Total health services	72,178	-	72,178	69,834	2,344
Other support services - students - related services:					
Salaries of other professional staff	92,551	-	92,551	92,551	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	1,200	7,571	8,771	7,242	1,529
Supplies and materials	16,138	(12,460)	3,678	3,582	96
Other objects	-	-	-	-	-
Total other support services - students - related services	109,889	(4,889)	105,000	103,375	1,625
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	136,393	-	136,393	106,015	30,378
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,189	-	3,189	3,189	-
Total educational media services/school library	139,582	-	139,582	109,204	30,378

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	24,477	(14,000)	10,477	1,500	8,977
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	24,477	(14,000)	10,477	1,500	8,977
Support services school administration:					
Salaries of principals/ asst. principals	119,820	-	119,820	116,520	3,300
Salaries of secretarial and clerical assistants	113,913	1,500	115,413	109,688	5,725
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	3,178	-	3,178	3,082	96
Other objects	-	-	-	-	-
Total support services school administration	236,911	1,500	238,411	229,290	9,121
Operation and maintenance of plant services:					
Salaries	71,585	300	71,885	68,946	2,939
General supplies	5,771	-	5,771	1,702	4,069
Total operation and maintenance of plant services	77,356	300	77,656	70,648	7,008
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,151,151	-	1,151,151	1,151,151	-
Total employee benefits	1,151,151	-	1,151,151	1,151,151	-
Total undistributed expenditures	1,907,655	(17,089)	1,890,566	1,782,850	107,716
Total expenditures - current expense	6,181,767	-	6,181,767	5,851,947	329,820

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>6,200,977</u>	<u>-</u>	<u>6,200,977</u>	<u>5,871,157</u>	<u>329,820</u>
Other financing sources:					
Operating transfer in	<u>6,200,977</u>	<u>-</u>	<u>6,200,977</u>	<u>5,871,157</u>	<u>329,820</u>
Total other financing sources	<u>6,200,977</u>	<u>-</u>	<u>6,200,977</u>	<u>5,871,157</u>	<u>329,820</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 178,373	\$ -	\$ 178,373	\$ 161,008	\$ 17,365
Grades 1-5	2,229,246	(1,319)	2,227,927	2,168,327	59,600
Grades 6-8	858,763	-	858,763	858,763	-
Regular programs - undistributed instruction:					
Other salaries for instruction	165,071	-	165,071	161,580	3,491
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	521,161	(7,774)	513,387	504,211	9,176
Textbooks	7,727	1,400	9,127	7,963	1,164
Other objects	-	-	-	-	-
Total regular programs	3,960,341	(7,693)	3,952,648	3,861,852	90,796
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 236,294	\$ -	\$ 236,294	\$ 236,294	\$ -
Other salaries for instruction	125,287	-	125,287	120,808	4,479
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	361,581	-	361,581	357,102	4,479
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	72,542	-	72,542	67,325	5,217
Other salaries for instruction	118,916	-	118,916	118,916	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	191,458	-	191,458	186,241	5,217
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 483,269	\$ -	\$ 483,269	\$ 483,269	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	850	(850)	-	-	-
General supplies	11,300	-	11,300	11,300	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	495,419	(850)	494,569	494,569	-
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,048,458	(850)	1,047,608	1,037,912	9,696
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	805,346	-	805,346	797,131	8,215
Other salaries for instruction	40,980	-	40,980	39,980	1,000
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	51,014	5,382	56,396	50,811	5,585
Textbooks	340	-	340	-	340
Other objects	-	-	-	-	-
Total bilingual education	897,680	5,382	903,062	887,922	15,140
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,906,479	(3,161)	5,903,318	5,787,686	115,632

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 44,456	\$ -	\$ 44,456	\$ 37,676	\$ 6,780
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	44,456	-	44,456	37,676	6,780
Health services:					
Salaries	66,880	-	66,880	66,880	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,524	-	3,524	3,360	164
Other objects	-	-	-	-	-
Total health services	70,404	-	70,404	70,240	164
Other support services - students - related services:					
Salaries of other professional staff	149,850	-	149,850	146,643	3,207
Purchased professional educational services	1,000	12,422	13,422	9,065	4,357
Supplies and materials	26,579	(10,422)	16,157	5,151	11,006
Other objects	-	-	-	-	-
Total other support services - students - related services	177,429	2,000	179,429	160,859	18,570
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	97,895	-	97,895	97,895	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	21,453	-	21,453	19,474	1,979
Total educational media services/school library	119,348	-	119,348	117,369	1,979

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	300	-	300	-	300
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	300	-	300	-	300
Support services school administration:					
Salaries of principals/asst. principals	222,928	(558)	222,370	213,540	8,830
Salaries of secretarial and clerical assistants	105,011	(281)	104,730	104,019	711
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,000	-	10,000	9,970	30
Other objects	-	2,000	2,000	1,049	951
Total support services school administration	337,939	1,161	339,100	328,578	10,522
Operation and maintenance of plant services:					
Salaries	109,843	-	109,843	108,330	1,513
General supplies	2,250	-	2,250	750	1,500
Total operation and maintenance of plant services	112,093	-	112,093	109,080	3,013
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,415,594	-	1,415,594	1,415,594	-
Total employee benefits	1,415,594	-	1,415,594	1,415,594	-
Total undistributed expenditures	2,277,563	3,161	2,280,724	2,239,396	41,328
Total expenditures - current expense	8,184,042	-	8,184,042	8,027,082	156,960

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services -					
instructional staff	-	-	-	-	-
Support services -					
general administration	-	-	-	-	-
Support services -					
school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>8,203,252</u>	<u>-</u>	<u>8,203,252</u>	<u>8,046,292</u>	<u>156,960</u>
Other financing sources:					
Operating transfer in	<u>8,203,252</u>	<u>-</u>	<u>8,203,252</u>	<u>8,046,292</u>	<u>156,960</u>
Total other financing sources	<u>8,203,252</u>	<u>-</u>	<u>8,203,252</u>	<u>8,046,292</u>	<u>156,960</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 243,268	\$ -	\$ 243,268	\$ 243,268	\$ -
Grades 1-5	2,102,818	-	2,102,818	2,060,094	42,724
Grades 6-8	897,943	-	897,943	890,932	7,011
Regular programs - undistributed instruction:					
Other salaries for instruction	80,960	-	80,960	80,960	-
Purchased professional/ educational services	1,000	-	1,000	945	55
Other purchased services	-	-	-	-	-
General supplies	470,425	(3,884)	466,541	444,761	21,780
Textbooks	4,173	6,100	10,273	8,412	1,861
Other objects	-	100	100	22	78
Total regular programs	3,800,587	2,316	3,802,903	3,729,394	73,509
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,301	-	4,301	2,016	2,285
Textbooks	3,649	-	3,649	-	3,649
Other objects	-	-	-	-	-
Total learning/language	7,950	-	7,950	2,016	5,934
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 192,261	\$ -	\$ 192,261	\$ 189,014	\$ 3,247
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	600	-	600	-	600
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	192,861	-	192,861	189,014	3,847
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	200,811	-	200,811	191,030	9,781
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	479,891	-	479,891	474,849	5,042
Other salaries for instruction	41,070	-	41,070	39,980	1,090
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	46,810	2,410	49,220	43,826	5,394
Textbooks	845	-	845	392	453
Other objects	-	-	-	-	-
Total bilingual education	568,616	2,410	571,026	559,047	11,979
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,570,014	4,726	4,574,740	4,479,471	95,269

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 30,231	\$ -	\$ 30,231	\$ 30,230	\$ 1
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total attendance and social work services	30,231	-	30,231	30,230	1
Health services:					
Salaries	72,490	-	72,490	72,490	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,274	-	1,274	1,251	23
Other objects	-	-	-	-	-
Total health services	73,764	-	73,764	73,741	23
Other support services - students - related services:					
Salaries of other professional staff	162,102	-	162,102	147,792	14,310
Purchased professional educational services	-	9,408	9,408	6,459	2,949
Supplies and materials	20,596	(14,134)	6,462	4,161	2,301
Total other support services - students - related services	182,698	(4,726)	177,972	158,412	19,560
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	100,145	-	100,145	100,145	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	14,674	1,249	15,923	15,420	503
Total educational media services/school library	114,819	1,249	116,068	115,565	503

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	263,934	-	263,934	255,940	7,994
Salaries of secretarial and clerical assistants	91,086	-	91,086	83,135	7,951
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	12,000	(1,249)	10,751	7,767	2,984
Other objects	-	-	-	-	-
Total support services school administration	367,020	(1,249)	365,771	346,842	18,929
Operation and maintenance of plant services:					
Salaries	87,681	-	87,681	80,655	7,026
General supplies	2,000	-	2,000	500	1,500
Total operation and maintenance of plant services	89,681	-	89,681	81,155	8,526
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	916,618	-	916,618	916,618	-
Total employee benefits	916,618	-	916,618	916,618	-
Total undistributed expenditures	1,774,831	(4,726)	1,770,105	1,722,563	47,542
Total expenditures - current expense	6,344,845	-	6,344,845	6,202,034	142,811

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services -					
instructional staff	-	-	-	-	-
Support services -					
general administration	-	-	-	-	-
Support services -					
school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>6,364,055</u>	<u>-</u>	<u>6,364,055</u>	<u>6,221,244</u>	<u>142,811</u>
Other financing sources:					
Operating transfer in	<u>6,364,055</u>	<u>-</u>	<u>6,364,055</u>	<u>6,221,244</u>	<u>142,811</u>
Total other financing sources	<u>6,364,055</u>	<u>-</u>	<u>6,364,055</u>	<u>6,221,244</u>	<u>142,811</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 145,730	\$ -	\$ 145,730	\$ 145,730	\$ -
Grades 1-5	1,433,527	(38,000)	1,395,527	1,380,278	15,249
Grades 6-8	760,791	-	760,791	726,604	34,187
Regular programs - undistributed instruction:					
Other salaries for instruction	86,723	-	86,723	84,600	2,123
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	448,117	(39,785)	408,332	395,157	13,175
Textbooks	29,593	2,500	32,093	6,033	26,060
Other objects	-	-	-	-	-
Total regular programs	2,904,481	(75,285)	2,829,196	2,738,402	90,794
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 62,218	\$ -	\$ 62,218	\$ 59,107	\$ 3,111
Other salaries for instruction	34,983	-	34,983	-	34,983
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	97,201	-	97,201	59,107	38,094
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	126,572	-	126,572	100,159	26,413
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,500	-	1,500	-	1,500
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	128,072	-	128,072	100,159	27,913
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 400,760	\$ -	\$ 400,760	\$ 359,334	\$ 41,426
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,550	-	2,550	1,886	664
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	403,310	-	403,310	361,220	42,090
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	628,583	-	628,583	520,486	108,097
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	833,200	-	833,200	712,036	121,164
Other salaries for instruction	44,677	-	44,677	43,630	1,047
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	74,110	28,296	102,406	98,369	4,037
Textbooks	46,325	-	46,325	40,545	5,780
Other objects	-	-	-	-	-
Total bilingual education	998,312	28,296	1,026,608	894,580	132,028
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,531,376	(46,989)	4,484,387	4,153,468	330,919

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 45,822	\$ -	\$ 45,822	\$ 45,125	\$ 697
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	931	(401)	530	-	530
Total attendance and social work services	46,753	(401)	46,352	45,125	1,227
Health services:					
Salaries	81,892	-	81,892	74,837	7,055
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,467	-	3,467	1,760	1,707
Other objects	-	-	-	-	-
Total health services	85,359	-	85,359	76,597	8,762
Other support services - students - related services:					
Salaries of other professional staff	146,935	-	146,935	132,846	14,089
Purchased professional educational services	-	10,217	10,217	7,143	3,074
Supplies and materials	20,513	(14,407)	6,106	3,711	2,395
Other objects	-	-	-	-	-
Total other support services - students - related services	167,448	(4,190)	163,258	143,700	19,558
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	6,188	35,000	41,188	36,751	4,437
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	12,814	5,100	17,914	17,816	98
Total educational media services/school library	19,002	40,100	59,102	54,567	4,535

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	164,278	-	164,278	138,269	26,009
Salaries of secretarial and clerical assistants	169,971	-	169,971	160,965	9,006
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,845	11,980	19,825	19,392	433
Other objects	-	-	-	-	-
Total support services school administration	342,094	11,980	354,074	318,626	35,448
Operation and maintenance of plant services:					
Salaries	44,264	-	44,264	40,496	3,768
General supplies	1,500	(500)	1,000	750	250
Total operation and maintenance of plant services	45,764	(500)	45,264	41,246	4,018
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,013,654	-	1,013,654	1,013,654	-
Total employee benefits	1,013,654	-	1,013,654	1,013,654	-
Total undistributed expenditures	1,720,074	46,989	1,767,063	1,693,515	73,548
Total expenditures - current expense	6,251,450	-	6,251,450	5,846,983	404,467

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	19,210	-	19,210	19,210	-
Total capital outlay	19,210	-	19,210	19,210	-
Total school based expenditures	6,270,660	-	6,270,660	5,866,193	404,467
Other financing sources:					
Operating transfer in	6,270,660	-	6,270,660	5,866,193	404,467
Total other financing sources	6,270,660	-	6,270,660	5,866,193	404,467
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Theodore Roosevelt

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	-	-	-	-	-
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Theodore Roosevelt

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Theodore Roosevelt

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	-	-	-	-	-
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	-	-	-	-	-
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	-	-	-	-	-
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Theodore Roosevelt

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total health services	-	-	-	-	-
Other support services - students - related services:					
Salaries of other professional staff	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other purchased services	-	-	-	-	-
Total other support services - students - related services	-	-	-	-	-
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total educational media services/school library	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Theodore Roosevelt

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total support services school administration	-	-	-	-	-
Operation and maintenance of plant services:					
Salaries	-	-	-	-	-
General supplies	-	-	-	-	-
Total operation and maintenance of plant services	-	-	-	-	-
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	-	-	-	-	-
Total employee benefits	-	-	-	-	-
Total undistributed expenditures	-	-	-	-	-
Total expenditures - current expense	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Theodore Roosevelt

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	-	-	-	-	-
Other financing sources:					
Operating transfer in	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 307,572	\$ -	\$ 307,572	\$ 307,391	\$ 181
Grades 1-5	1,273,497	(3,368)	1,270,129	1,261,253	8,876
Grades 6-8	836,853	(4,132)	832,721	825,600	7,121
Regular programs - undistributed instruction:					
Other salaries for instruction	98,782	-	98,782	96,783	1,999
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	476,386	7,542	483,928	466,336	17,592
Textbooks	23,915	(9,700)	14,215	8,169	6,046
Other objects	1,400	(750)	650	585	65
Total regular programs	3,018,405	(10,408)	3,007,997	2,966,117	41,880
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	76,035	-	76,035	76,035	-
Other salaries for instruction	61,861	-	61,861	61,417	444
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,000	-	2,000	1,673	327
Textbooks	2,000	-	2,000	1,039	961
Other objects	-	-	-	-	-
Total behavioral disabilities	141,896	-	141,896	140,164	1,732
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 332,553	\$ -	\$ 332,553	\$ 328,570	\$ 3,983
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,344	-	1,344	202	1,142
Textbooks	306	-	306	-	306
Other objects	-	-	-	-	-
Total resource room	334,203	-	334,203	328,772	5,431
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	476,099	-	476,099	468,936	7,163
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	496,573	-	496,573	423,089	73,484
Other salaries for instruction	40,980	-	40,980	39,980	1,000
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	53,808	2,338	56,146	44,814	11,332
Textbooks	6,039	-	6,039	-	6,039
Other objects	-	-	-	-	-
Total bilingual education	597,400	2,338	599,738	507,883	91,855
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,091,904	(8,070)	4,083,834	3,942,936	140,898

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 49,578	\$ -	\$ 49,578	\$ 48,412	\$ 1,166
Other purchased services	-	-	-	-	-
Supplies and materials	800	(750)	50	-	50
Total attendance and social work services	50,378	(750)	49,628	48,412	1,216
Health services:					
Salaries	62,218	-	62,218	62,218	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,274	-	4,274	1,187	3,087
Other objects	-	-	-	-	-
Total health services	66,492	-	66,492	63,405	3,087
Other support services - students - related services:					
Salaries of other professional staff	162,623	-	162,623	148,065	14,558
Purchased professional educational services	-	8,820	8,820	5,876	2,944
Supplies and materials	17,560	(3,000)	14,560	4,676	9,884
Total other support services - students - related services	180,183	5,820	186,003	158,617	27,386
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	80,796	-	80,796	80,796	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	208	-	208	-	208
Total educational media services/school library	81,004	-	81,004	80,796	208

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	2,625	-	2,625	385	2,240
Supplies and materials	-	-	-	-	-
Travel	-	-	-	-	-
Total instructional staff training services	2,625	-	2,625	385	2,240
Support services school administration:					
Salaries of principals/asst. principals	218,780	-	218,780	208,642	10,138
Salaries of secretarial and clerical assistants	101,586	-	101,586	100,603	983
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,797	(1,500)	4,297	3,911	386
Other objects	-	4,500	4,500	-	4,500
Total support services school administration	326,163	3,000	329,163	313,156	16,007
Operation and maintenance of plant services:					
Salaries	82,884	-	82,884	80,944	1,940
General supplies	1,925	-	1,925	1,858	67
Total operation and maintenance of plant services	84,809	-	84,809	82,802	2,007
Student transportation services:					
Contracted services (other than between home and school) - vendors	5,500	-	5,500	-	5,500
Total student transportation services	5,500	-	5,500	-	5,500
Employee benefits:					
Other employee benefits	998,459	-	998,459	998,459	-
Total employee benefits	998,459	-	998,459	998,459	-
Total undistributed expenditures	1,795,613	8,070	1,803,683	1,746,032	57,651
Total expenditures - current expense	5,887,517	-	5,887,517	5,688,968	198,549

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 22,064	\$ -	\$ 22,064	\$ 22,064	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>22,064</u>	<u>-</u>	<u>22,064</u>	<u>22,064</u>	<u>-</u>
Total capital outlay	<u>22,064</u>	<u>-</u>	<u>22,064</u>	<u>22,064</u>	<u>-</u>
Total school based expenditures	<u>5,909,581</u>	<u>-</u>	<u>5,909,581</u>	<u>5,711,032</u>	<u>198,549</u>
Other financing sources:					
Operating transfer in	<u>5,909,581</u>	<u>-</u>	<u>5,909,581</u>	<u>5,711,032</u>	<u>198,549</u>
Total other financing sources	<u>5,909,581</u>	<u>-</u>	<u>5,909,581</u>	<u>5,711,032</u>	<u>198,549</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 337,454	\$ -	\$ 337,454	\$ 336,134	\$ 1,320
Grades 1-5	2,087,376	-	2,087,376	1,970,983	116,393
Grades 6-8	735,614	-	735,614	731,894	3,720
Regular programs - undistributed instruction:					
Other salaries for instruction	81,472	-	81,472	80,460	1,012
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	425,559	(11,599)	413,960	388,952	25,008
Textbooks	32,092	1,000	33,092	7,336	25,756
Other objects	-	-	-	-	-
Total regular programs	3,699,567	(10,599)	3,688,968	3,515,759	173,209
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 80,046	\$ -	\$ 80,046	\$ 80,046	\$ -
Other salaries for instruction	40,480	-	40,480	39,980	500
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	120,526	-	120,526	120,026	500
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	38,718	-	38,718	38,240	478
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	38,718	-	38,718	38,240	478
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 231,777	\$ -	\$ 231,777	\$ 228,862	\$ 2,915
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,250	-	5,250	1,050	4,200
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	237,027	-	237,027	229,912	7,115
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	396,271	-	396,271	388,178	8,093
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	505,457	-	505,457	503,768	1,689
Other salaries for instruction	79,463	-	79,463	77,524	1,939
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	56,167	1,382	57,549	36,831	20,718
Textbooks	797	-	797	717	80
Other objects	-	-	-	-	-
Total bilingual education	641,884	1,382	643,266	618,840	24,426
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,737,722	(9,217)	4,728,505	4,522,777	205,728

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 50,328	\$ -	\$ 50,328	\$ 49,162	\$ 1,166
Other purchased services	-	-	-	-	-
Supplies and materials	1,550	-	1,550	842	708
Other objects	-	-	-	-	-
Total attendance and social work services	51,878	-	51,878	50,004	1,874
Health services:					
Salaries	97,127	-	97,127	97,127	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,299	-	1,299	1,298	1
Other objects	-	-	-	-	-
Total health services	98,426	-	98,426	98,425	1
Other support services - students - related services:					
Salaries of other professional staff	108,794	-	108,794	107,536	1,258
Purchased professional educational services	-	10,217	10,217	7,523	2,694
Supplies and materials	21,825	(1,000)	20,825	4,367	16,458
Total other support services - students - related services	130,619	9,217	139,836	119,426	20,410
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	97,895	-	97,895	97,895	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	24,393	(4,700)	19,693	10,629	9,064
Total educational media services/school library	122,288	(4,700)	117,588	108,524	9,064

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	293,783	-	293,783	249,368	44,415
Salaries of secretarial and clerical assistants	136,167	-	136,167	135,494	673
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	6,766	-	6,766	6,754	12
Other objects	-	4,700	4,700	4,627	73
Total support services school administration	436,716	4,700	441,416	396,243	45,173
Operation and maintenance of plant services:					
Salaries	85,705	-	85,705	79,242	6,463
General supplies	2,000	-	2,000	500	1,500
Total operation and maintenance of plant services	87,705	-	87,705	79,742	7,963
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,227,177	-	1,227,177	1,222,208	4,969
Total employee benefits	1,227,177	-	1,227,177	1,222,208	4,969
Total undistributed expenditures	2,154,809	9,217	2,164,026	2,074,572	89,454
Total expenditures - current expense	6,892,531	-	6,892,531	6,597,349	295,182

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services -					
instructional staff	-	-	-	-	-
Support services -					
general administration	-	-	-	-	-
Support services -					
school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>6,911,741</u>	<u>-</u>	<u>6,911,741</u>	<u>6,616,559</u>	<u>295,182</u>
Other financing sources:					
Operating transfer in	<u>6,911,741</u>	<u>-</u>	<u>6,911,741</u>	<u>6,616,559</u>	<u>295,182</u>
Total other financing sources	<u>6,911,741</u>	<u>-</u>	<u>6,911,741</u>	<u>6,616,559</u>	<u>295,182</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 211,994	\$ -	\$ 211,994	\$ 206,154	\$ 5,840
Grades 1-5	1,282,865	(20,000)	1,262,865	1,102,514	160,351
Grades 6-8	558,044	-	558,044	536,215	21,829
Regular programs - undistributed instruction:					
Other salaries for instruction	84,682	-	84,682	82,481	2,201
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	399,238	(1,598)	397,640	367,274	30,366
Textbooks	22,978	(14,700)	8,278	7,444	834
Other objects	3,000	3,500	6,500	5,132	1,368
Total regular programs	2,562,801	(32,798)	2,530,003	2,307,214	222,789
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 72,490	\$ -	\$ 72,490	\$ 72,490	\$ -
Other salaries for instruction	84,133	-	84,133	82,860	1,273
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,737	-	5,737	2,659	3,078
Textbooks	1,763	-	1,763	-	1,763
Other objects	-	-	-	-	-
Total learning/language	164,123	-	164,123	158,009	6,114
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 161,035	\$ -	\$ 161,035	\$ 147,104	\$ 13,931
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	600	-	600	411	189
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>161,635</u>	<u>-</u>	<u>161,635</u>	<u>147,515</u>	<u>14,120</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>325,758</u>	<u>-</u>	<u>325,758</u>	<u>305,524</u>	<u>20,234</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	345,101	-	345,101	335,455	9,646
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	35,223	13,178	48,401	47,594	807
Textbooks	-	1,400	1,400	1,102	298
Other objects	-	-	-	-	-
Total bilingual education	<u>380,324</u>	<u>14,578</u>	<u>394,902</u>	<u>384,151</u>	<u>10,751</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>3,268,883</u>	<u>(18,220)</u>	<u>3,250,663</u>	<u>2,996,889</u>	<u>253,774</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 8,000	\$ 20,000	\$ 28,000	\$ 25,900	\$ 2,100
Other purchased services	-	-	-	-	-
Supplies and materials	24	-	24	-	24
Other Objects	76	-	76	-	76
Total attendance and social work services	8,100	20,000	28,100	25,900	2,200
Health services:					
Salaries	73,240	-	73,240	73,240	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,774	-	1,774	1,478	296
Other objects	-	-	-	-	-
Total health services	75,014	-	75,014	74,718	296
Other support services - students - related services:					
Salaries of other professional staff	113,375	-	113,375	107,748	5,627
Purchased professional educational services	-	5,439	5,439	4,979	460
Supplies and materials	13,271	(6,944)	6,327	4,238	2,089
Other objects	-	-	-	-	-
Total other support services - students - related services	126,646	(1,505)	125,141	116,965	8,176
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	45,940	-	45,940	-	45,940
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,452	-	5,452	4,359	1,093
Total educational media services/school library	51,392	-	51,392	4,359	47,033

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John Marshall

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/asst. principals	140,957	-	140,957	134,033	6,924
Salaries of secretarial and clerical assistants	96,174	-	96,174	95,726	448
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	12,690	(275)	12,415	11,532	883
Other objects	-	-	-	-	-
Total support services school administration	249,821	(275)	249,546	241,291	8,255
Operation and maintenance of plant services:					
Salaries	72,660	-	72,660	57,410	15,250
General supplies	1,250	-	1,250	500	750
Total operation and maintenance of plant services	73,910	-	73,910	57,910	16,000
Contracted services (other than between home and school) - vendors	243	-	243	-	243
Total student transportation services	243	-	243	-	243
Employee benefits:					
Other employee benefits	1,178,187	-	1,178,187	352,454	825,733
Total employee benefits	1,178,187	-	1,178,187	352,454	825,733
Total undistributed expenditures	1,763,313	18,220	1,781,533	873,597	907,936
Total expenditures - current expense	5,032,196	-	5,032,196	3,870,486	1,161,710

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>5,051,406</u>	<u>-</u>	<u>5,051,406</u>	<u>3,889,696</u>	<u>1,161,710</u>
Other financing sources:					
Operating transfer in	<u>5,051,406</u>	<u>-</u>	<u>5,051,406</u>	<u>3,889,696</u>	<u>1,161,710</u>
Total other financing sources	<u>5,051,406</u>	<u>-</u>	<u>5,051,406</u>	<u>3,889,696</u>	<u>1,161,710</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Victor Mvavlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 152,536	\$ -	\$ 152,536	\$ 152,536	\$ -
Grades 1-5	861,451	-	861,451	844,162	17,289
Grades 6-8	-	-	-	-	-
Regular programs - undistributed instruction:					
Other salaries for instruction	83,106	-	83,106	83,105	1
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	131,718	(17,392)	114,326	80,771	33,555
Textbooks	2,250	-	2,250	779	1,471
Other objects	-	-	-	-	-
Total regular programs	1,231,061	(17,392)	1,213,669	1,161,353	52,316
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Victor Mavlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	-	1,200	1,200	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	18,061	14,158	32,219	27,910	4,309
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	<u>18,061</u>	<u>14,158</u>	<u>32,219</u>	<u>27,910</u>	<u>4,309</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>1,250,322</u>	<u>(3,234)</u>	<u>1,247,088</u>	<u>1,190,463</u>	<u>56,625</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Victor Mvavlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 30,000	\$ -	\$ 30,000	\$ 26,674	\$ 3,326
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	30,000	-	30,000	26,674	3,326
Health services:					
Salaries	75,463	-	75,463	73,158	2,305
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,324	200	1,524	1,524	-
Other objects	-	-	-	-	-
Total health services	76,787	200	76,987	74,682	2,305
Other support services - students - related services:					
Salaries of other professional staff	11,662	-	11,662	10,374	1,288
Purchased professional educational services	-	3,234	3,234	2,227	1,007
Supplies and materials	6,548	-	6,548	1,577	4,971
Other objects	-	-	-	-	-
Total other support services - students - related services	18,210	3,234	21,444	14,178	7,266
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	98,014	-	98,014	98,014	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,950	-	1,950	1,950	-
Other objects	-	-	-	-	-
Total educational media services/school library	99,964	-	99,964	99,964	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Victor Mvavlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	117,576	-	117,576	115,959	1,617
Salaries of secretarial and clerical assistants	41,413	-	41,413	41,411	2
Purchased professional and technical services	640	-	640	640	-
Other purchased services	-	-	-	-	-
Travel	307	-	307	-	307
Supplies and materials	3,693	(200)	3,493	3,493	-
Other objects	360	-	360	331	29
Total support services school administration	163,989	(200)	163,789	161,834	1,955
Operation and maintenance of plant services:					
Salaries	-	-	-	-	-
General supplies	1,000	-	1,000	-	1,000
Total operation and maintenance of plant services	1,000	-	1,000	-	1,000
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	261,424	-	261,424	261,424	-
Total employee benefits	261,424	-	261,424	261,424	-
Total undistributed expenditures	651,374	3,234	654,608	638,756	15,852
Total expenditures - current expense	1,901,696	-	1,901,696	1,829,219	72,477

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Victor Mvavlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 6-8	-	-	-	-	-
Support services -					
instructional staff	-	-	-	-	-
Support services -					
general administration	-	-	-	-	-
Support services -					
school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	1,901,696	-	1,901,696	1,829,219	72,477
Other financing sources:					
Operating transfer in	1,901,696	-	1,901,696	1,829,219	72,477
Total other financing sources	1,901,696	-	1,901,696	1,829,219	72,477
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	1,794,731	(2,000)	1,792,731	1,772,157	20,574
Grades 6-8	2,005,552	-	2,005,552	1,979,575	25,977
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	420,539	4,682	425,221	398,700	26,521
Textbooks	21,404	(8,000)	13,404	8,244	5,160
Other objects	-	-	-	-	-
Total regular programs	4,242,226	(5,318)	4,236,908	4,158,676	78,232
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 200,174	\$ -	\$ 200,174	\$ 198,128	\$ 2,046
Other salaries for instruction	121,940	-	121,940	107,297	14,643
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,747	200	5,947	5,733	214
Textbooks	753	-	753	752	1
Other objects	-	-	-	-	-
Total learning/language	328,614	200	328,814	311,910	16,904
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 351,261	\$ -	\$ 351,261	\$ 330,929	\$ 20,332
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	850	-	850	838	12
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>352,111</u>	<u>-</u>	<u>352,111</u>	<u>331,767</u>	<u>20,344</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	680,725	200	680,925	643,677	37,248
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	76,035	-	76,035	76,035	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,902	(582)	3,320	3,309	11
Textbooks	900	-	900	-	900
Other objects	-	-	-	-	-
Total bilingual education	<u>80,837</u>	<u>(582)</u>	<u>80,255</u>	<u>79,344</u>	<u>911</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,003,788</u>	<u>(5,700)</u>	<u>4,998,088</u>	<u>4,881,697</u>	<u>116,391</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 49,163	\$ -	\$ 49,163	\$ 49,162	\$ 1
Other purchased services	-	-	-	-	-
Supplies and materials	700	-	700	700	-
Other objects	-	-	-	-	-
Total attendance and social work services	49,863	-	49,863	49,862	1
Health services:					
Salaries	80,252	-	80,252	80,252	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,724	200	4,924	4,824	100
Other objects	-	-	-	-	-
Total health services	84,976	200	85,176	85,076	100
Other support services - students - related services:					
Salaries of other professional staff	109,194	-	109,194	109,191	3
Purchased professional educational services	-	-	-	-	-
Supplies and materials	3,004	(2,300)	704	607	97
Other objects	-	-	-	-	-
Total other support services - students - related services	112,198	(2,300)	109,898	109,798	100
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	16,950	-	16,950	16,950	-
Other objects	-	-	-	-	-
Total educational media services/school library	16,950	-	16,950	16,950	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	2,500	-	2,500	2,500	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	2,500	-	2,500	2,500	-
Support services school administration:					
Salaries of principals/asst. principals	255,646	-	255,646	246,689	8,957
Salaries of secretarial and clerical assistants	90,416	-	90,416	90,416	-
Purchased professional and technical services	4,000	6,000	10,000	5,467	4,533
Other purchased services	-	-	-	-	-
Supplies and materials	10,900	-	10,900	10,512	388
Other objects	5,100	(200)	4,900	2,847	2,053
Total support services school administration	366,062	5,800	371,862	355,931	15,931
Operation and maintenance of plant services:					
Salaries	92,012	2,000	94,012	91,041	2,971
General supplies	2,500	-	2,500	1,500	1,000
Total operation and maintenance of plant services	94,512	2,000	96,512	92,541	3,971
Student transportation services:					
Contracted services (other than between home and school) - vendors	3,000	-	3,000	1,300	1,700
Total student transportation services	3,000	-	3,000	1,300	1,700
Employee benefits:					
Other employee benefits	1,197,767	-	1,197,767	1,197,767	-
Total employee benefits	1,197,767	-	1,197,767	1,197,767	-
Total undistributed expenditures	1,927,828	5,700	1,933,528	1,911,725	21,803
Total expenditures - current expense	6,931,616	-	6,931,616	6,793,422	138,194

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	6,931,616	-	6,931,616	6,793,422	138,194
Other financing sources:					
Operating transfer in	6,931,616	-	6,931,616	6,793,422	138,194
Total other financing sources	6,931,616	-	6,931,616	6,793,422	138,194
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 306,106	\$ -	\$ 306,106	\$ 290,749	\$ 15,357
Grades 1-5	2,239,746	-	2,239,746	1,976,685	263,061
Grades 6-8	776,125	-	776,125	723,143	52,982
Regular programs - undistributed instruction:					
Other salaries for instruction	206,948	-	206,948	190,768	16,180
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	446,404	(14,968)	431,436	402,531	28,905
Textbooks	5,973	950	6,923	3,556	3,367
Other objects	-	-	-	-	-
Total regular programs	3,981,302	(14,018)	3,967,284	3,587,432	379,852
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	69,530	-	69,530	69,530	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	69,530	-	69,530	69,530	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	85,747	-	85,747	84,710	1,037
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	85,747	-	85,747	84,710	1,037
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 72,490	\$ -	\$ 72,490	\$ 72,490	\$ -
Other salaries for instruction	50,000	-	50,000	39,980	10,020
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	122,490	-	122,490	112,470	10,020
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 378,990	\$ -	\$ 378,990	\$ 367,458	\$ 11,532
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,300	-	3,300	1,056	2,244
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	382,290	-	382,290	368,514	13,776
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	660,057	-	660,057	635,224	24,833
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	643,153	-	643,153	642,446	707
Other salaries for instruction	40,980	-	40,980	39,980	1,000
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	47,707	1,853	49,560	39,583	9,977
Textbooks	313	-	313	-	313
Other objects	-	-	-	-	-
Total bilingual education	732,153	1,853	734,006	722,009	11,997
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,373,512	(12,165)	5,361,347	4,944,665	416,682

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 124,728	\$ -	\$ 124,728	\$ 110,973	\$ 13,755
Other purchased services	-	-	-	-	-
Supplies and materials	400	-	400	-	400
Total attendance and social work services	125,128	-	125,128	110,973	14,155
Health services:					
Salaries	128,486	-	128,486	128,486	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,863	-	4,863	2,202	2,661
Other objects	-	-	-	-	-
Total health services	133,349	-	133,349	130,688	2,661
Other support services - students - related services:					
Salaries of other professional staff	114,375	-	114,375	113,060	1,315
Purchased professional educational services	-	12,165	12,165	7,902	4,263
Supplies and materials	27,198	-	27,198	5,275	21,923
Total other support services - students - related services	141,573	12,165	153,738	126,237	27,501
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	46,717	-	46,717	46,716	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	25,176	-	25,176	24,285	891
Total educational media services/school library	71,893	-	71,893	71,001	892

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	323,155	-	323,155	298,285	24,870
Salaries of secretarial and clerical assistants	147,718	-	147,718	144,410	3,308
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	13,466	-	13,466	13,288	178
Other objects	-	-	-	-	-
Total support services school administration	484,339	-	484,339	455,983	28,356
Operation and maintenance of plant services:					
Salaries	185,618	-	185,618	182,942	2,676
General supplies	6,250	-	6,250	1,250	5,000
Total operation and maintenance of plant services	191,868	-	191,868	184,192	7,676
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,484,336	-	1,484,336	1,484,336	-
Total employee benefits	1,484,336	-	1,484,336	1,484,336	-
Total undistributed expenditures	2,632,486	12,165	2,644,651	2,563,410	81,241
Total expenditures - current expense	8,005,998	-	8,005,998	7,508,075	497,923

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services -					
instructional staff	-	-	-	-	-
Support services -					
general administration	-	-	-	-	-
Support services -					
school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>8,025,208</u>	<u>-</u>	<u>8,025,208</u>	<u>7,527,285</u>	<u>497,923</u>
Other financing sources:					
Operating transfer in	<u>8,025,208</u>	<u>-</u>	<u>8,025,208</u>	<u>7,527,285</u>	<u>497,923</u>
Total other financing sources	<u>8,025,208</u>	<u>-</u>	<u>8,025,208</u>	<u>7,527,285</u>	<u>497,923</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 152,070	\$ -	\$ 152,070	\$ 152,070	\$ -
Grades 1-5	1,512,870	-	1,512,870	1,496,317	16,553
Grades 6-8	576,701	-	576,701	537,739	38,962
Regular programs - undistributed instruction:					
Other salaries for instruction	59,472	-	59,472	58,459	1,013
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	494,175	(2,217)	491,958	458,792	33,166
Textbooks	18,988	(5,400)	13,588	12,672	916
Other objects	-	-	-	-	-
Total regular programs	2,814,276	(7,617)	2,806,659	2,716,049	90,610
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 80,467	\$ -	\$ 80,467	\$ 80,046	\$ 421
Other salaries for instruction	83,296	-	83,296	82,280	1,016
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	163,763	-	163,763	162,326	1,437
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	530	-	530	340	190
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	530	-	530	340	190
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 246,420	\$ -	\$ 246,420	\$ 246,420	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,420	-	1,420	1,372	48
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	247,840	-	247,840	247,792	48
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	412,133	-	412,133	410,458	1,675
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	610,223	-	610,223	610,222	1
Other salaries for instruction	40,980	-	40,980	39,980	1,000
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	48,445	(174)	48,271	47,779	492
Textbooks	1,827	-	1,827	784	1,043
Other objects	-	-	-	-	-
Total bilingual education	701,475	(174)	701,301	698,765	2,536
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	3,927,884	(7,791)	3,920,093	3,825,272	94,821

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 45,822	\$ -	\$ 45,822	\$ 45,822	\$ -
Other purchased services	-	-	-	-	-
Supplies and materials	440	-	440	197	243
Other objects	-	-	-	-	-
Total attendance and social work services	46,262	-	46,262	46,019	243
Health services:					
Salaries	76,035	-	76,035	76,035	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,994	-	2,994	2,986	8
Total health services	79,029	-	79,029	79,021	8
Other support services - students - related services:					
Salaries of other professional staff	113,625	-	113,625	112,310	1,315
Purchased professional educational services	-	7,791	7,791	4,779	3,012
Supplies and materials	20,925	-	20,925	5,184	15,741
Other objects	-	-	-	-	-
Total other support services - students - related services	134,550	7,791	142,341	122,273	20,068
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	46,718	-	46,718	46,717	1
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,957	(300)	4,657	4,642	15
Other objects	-	-	-	-	-
Total educational media services/school library	51,675	(300)	51,375	51,359	16

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/asst. principals	253,436	-	253,436	242,883	10,553
Salaries of secretarial and clerical assistants	104,730	-	104,730	104,019	711
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,278	300	1,578	1,577	1
Other objects	-	-	-	-	-
Total support services school administration	359,444	300	359,744	348,479	11,265
Operation and maintenance of plant services:					
Salaries	109,362	-	109,362	106,104	3,258
General supplies	3,000	-	3,000	784	2,216
Total operation and maintenance of plant services	112,362	-	112,362	106,888	5,474
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	908,448	-	908,448	908,448	-
Total employee benefits	908,448	-	908,448	908,448	-
Total undistributed expenditures	1,691,770	7,791	1,699,561	1,662,487	37,074
Total expenditures - current expense	5,619,654	-	5,619,654	5,487,759	131,895

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>5,638,864</u>	<u>-</u>	<u>5,638,864</u>	<u>5,506,969</u>	<u>131,895</u>
Other financing sources:					
Operating transfer in	<u>5,638,864</u>	<u>-</u>	<u>5,638,864</u>	<u>5,506,969</u>	<u>131,895</u>
Total other financing sources	<u>5,638,864</u>	<u>-</u>	<u>5,638,864</u>	<u>5,506,969</u>	<u>131,895</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 100,000	\$ -	\$ 100,000	\$ 63,939	\$ 36,061
Grades 1-5	1,509,568	(18,500)	1,491,068	1,461,777	29,291
Grades 6-8	990,796	-	990,796	930,992	59,804
Regular programs - undistributed instruction:					
Other salaries for instruction	44,896	-	44,896	44,896	-
Purchased professional/ educational services	7,000	-	7,000	6,489	511
Other purchased services	-	-	-	-	-
General supplies	429,667	8,065	437,732	406,084	31,648
Textbooks	9,387	4,100	13,487	12,515	972
Other objects	7,800	(6,372)	1,428	1,428	-
Total regular programs	3,099,114	(12,707)	3,086,407	2,928,120	158,287
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Orlando Edreira Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 318,097	\$ -	\$ 318,097	\$ 318,097	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,600	-	3,600	3,359	241
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	321,697	-	321,697	321,456	241
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	321,697	-	321,697	321,456	241
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	364,647	-	364,647	364,646	1
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	19,311	19,178	38,489	38,221	268
Textbooks	1,336	(1,200)	136	-	136
Other objects	-	-	-	-	-
Total bilingual education	385,294	17,978	403,272	402,867	405
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	3,806,105	5,271	3,811,376	3,652,443	158,933

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 57,797	\$ -	\$ 57,797	\$ 57,797	\$ -
Other purchased services	500	(500)	-	-	-
Supplies and materials	820	-	820	816	4
Other objects	500	(500)	-	-	-
Total attendance and social work services	59,617	(1,000)	58,617	58,613	4
Health services:					
Salaries	97,715	-	97,715	97,169	546
Purchased professional and technical services	-	-	-	-	-
Other purchased services	500	(500)	-	-	-
Supplies and materials	3,974	(2,400)	1,574	1,558	16
Other objects	-	-	-	-	-
Total health services	102,189	(2,900)	99,289	98,727	562
Other support services - students - related services:					
Salaries of other professional staff	92,551	-	92,551	92,551	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	500	5,917	6,417	4,846	1,571
Supplies and materials	14,756	(9,760)	4,996	4,372	624
Total other support services - students - related services	107,807	(3,843)	103,964	101,769	2,195
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	88,180	-	88,180	88,180	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,009	-	7,009	6,796	213
Total educational media services/school library	95,189	-	95,189	94,976	213

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	1,000	1,000	-	1,000
Travel	500	-	500	-	500
Supplies and materials	-	-	-	-	-
Total instructional staff training services	500	1,000	1,500	-	1,500
Support services school administration:					
Salaries of principals/asst. principals	229,469	-	229,469	219,675	9,794
Salaries of secretarial and clerical assistants	99,319	-	99,319	99,206	113
Purchased professional and technical services	1,000	-	1,000	-	1,000
Other purchased services	-	-	-	-	-
Supplies and materials	5,700	(300)	5,400	5,384	16
Other objects	500	672	1,172	951	221
Total support services school administration	335,988	372	336,360	325,216	11,144
Operation and maintenance of plant services:					
Salaries	110,333	500	110,833	110,397	436
General supplies	3,200	2,000	5,200	4,188	1,012
Total operation and maintenance of plant services	113,533	2,500	116,033	114,585	1,448
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,517	(1,400)	117	-	117
Total student transportation services	1,517	(1,400)	117	-	117
Employee benefits:					
Other employee benefits	849,628	-	849,628	849,628	-
Total employee benefits	849,628	-	849,628	849,628	-
Total undistributed expenditures	1,665,968	(5,271)	1,660,697	1,643,514	17,183
Total expenditures - current expense	5,472,073	-	5,472,073	5,295,957	176,116

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	22,648	-	22,648	22,648	-
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>22,648</u>	<u>-</u>	<u>22,648</u>	<u>22,648</u>	<u>-</u>
Total capital outlay	<u>22,648</u>	<u>-</u>	<u>22,648</u>	<u>22,648</u>	<u>-</u>
Total school based expenditures	<u>5,494,721</u>	<u>-</u>	<u>5,494,721</u>	<u>5,318,605</u>	<u>176,116</u>
Other financing sources:					
Operating transfer in	5,494,721	-	5,494,721	5,318,605	176,116
Total other financing sources	<u>5,494,721</u>	<u>-</u>	<u>5,494,721</u>	<u>5,318,605</u>	<u>176,116</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 277,194	\$ -	\$ 277,194	\$ 276,305	\$ 889
Grades 1-5	2,104,937	8,000	2,112,937	2,016,915	96,022
Grades 6-8	1,121,184	(10,000)	1,111,184	1,069,303	41,881
Regular programs - undistributed instruction:					
Other salaries for instruction	200,654	-	200,654	195,760	4,894
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	627,034	(13,763)	613,271	587,758	25,513
Textbooks	43,609	100	43,709	26,539	17,170
Other objects	3,580	1,450	5,030	4,968	62
Total regular programs	4,378,192	(14,213)	4,363,979	4,177,548	186,431
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	56,284	2,000	58,284	58,207	77
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	56,284	2,000	58,284	58,207	77
Cognitive impaired - moderate:					
Salaries of teachers	202,098	-	202,098	199,420	2,678
Other salaries for instruction	121,946	-	121,946	120,440	1,506
General supplies	6,090	-	6,090	5,092	998
Textbooks	2,605	-	2,605	634	1,971
Total cognitive impaired - moderate	332,739	-	332,739	325,586	7,153
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 340,180	\$ -	\$ 340,180	\$ 340,180	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	510	-	510	496	14
Textbooks	695	-	695	-	695
Other objects	-	-	-	-	-
Total resource room	341,385	-	341,385	340,676	709
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	730,408	2,000	732,408	724,469	7,939
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	825,683	-	825,683	822,686	2,997
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	96,243	11,798	108,041	60,468	47,573
Textbooks	1,861	-	1,861	847	1,014
Other objects	-	-	-	-	-
Total bilingual education	923,787	11,798	935,585	884,001	51,584
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,032,387	(415)	6,031,972	5,786,018	245,954

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 76,105	\$ -	\$ 76,105	\$ 41,801	\$ 34,304
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	76,105	-	76,105	41,801	34,304
Health services:					
Salaries	76,611	-	76,611	58,524	18,087
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,922	-	2,922	2,007	915
Other objects	-	-	-	-	-
Total health services	79,533	-	79,533	60,531	19,002
Other support services - students - related services:					
Salaries of other professional staff	172,612	-	172,612	170,390	2,222
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	13,745	13,745	7,646	6,099
Supplies and materials	31,696	(12,000)	19,696	6,519	13,177
Other objects	-	-	-	-	-
Total other support services - students - related services	204,308	1,745	206,053	184,555	21,498
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	73,867	-	73,867	73,867	-
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	18,752	200	18,952	18,874	78
Total educational media services/school library	92,619	200	92,819	92,741	78

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	781	120	901	900	1
Supplies and materials	-	-	-	-	-
Total instructional staff training services	781	120	901	900	1
Support services school administration:					
Salaries of principals/asst. principals	244,037	-	244,037	237,558	6,479
Salaries of secretarial and clerical assistants	190,396	-	190,396	184,316	6,080
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	5,632	(200)	5,432	5,023	409
Other objects	2,655	-	2,655	2,173	482
Total support services school administration	442,720	(200)	442,520	429,070	13,450
Operation and maintenance of plant services:					
Salaries	123,428	-	123,428	118,997	4,431
General supplies	5,000	-	5,000	500	4,500
Total operation and maintenance of plant services	128,428	-	128,428	119,497	8,931
Student transportation services:					
Contracted services (other than between home and school) - vendors	5,150	(1,450)	3,700	3,700	-
Total student transportation services	5,150	(1,450)	3,700	3,700	-
Employee benefits:					
Other employee benefits	1,534,245	-	1,534,245	1,534,245	-
Total employee benefits	1,534,245	-	1,534,245	1,534,245	-
Total undistributed expenditures	2,563,889	415	2,564,304	2,467,040	97,264
Total expenditures - current expense	8,596,276	-	8,596,276	8,253,058	343,218

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>8,615,486</u>	<u>-</u>	<u>8,615,486</u>	<u>8,272,268</u>	<u>343,218</u>
Other financing sources:					
Operating transfer in	<u>8,615,486</u>	<u>-</u>	<u>8,615,486</u>	<u>8,272,268</u>	<u>343,218</u>
Total other financing sources	<u>8,615,486</u>	<u>-</u>	<u>8,615,486</u>	<u>8,272,268</u>	<u>343,218</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 247,565	\$ -	\$ 247,565	\$ 184,036	\$ 63,529
Grades 1-5	1,963,090	3,306	1,966,396	1,946,557	19,839
Grades 6-8	758,423	(16,425)	741,998	696,380	45,618
Regular programs - undistributed instruction:					
Other salaries for instruction	200,851	-	200,851	200,850	1
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel Expense	15,000	-	15,000	-	15,000
General supplies	876,993	(22,574)	854,419	842,304	12,115
Textbooks	20,452	(1,900)	18,552	12,526	6,026
Other objects	4,075	(2,000)	2,075	-	2,075
Total regular programs	4,086,449	(39,593)	4,046,856	3,882,653	164,203
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,195	-	2,195	815	1,380
Textbooks	1,840	-	1,840	-	1,840
Other objects	-	-	-	-	-
Total learning/language	4,035	-	4,035	815	3,220
Multiply disabled:					
Salaries of teachers	132,730	-	132,730	132,456	274
Other salaries for instruction	82,610	-	82,610	82,610	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	624	100	724	724	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	215,964	100	216,064	215,790	274
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	53,334	-	53,334	53,333	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	250	-	250	-	250
Textbooks	1,505	-	1,505	-	1,505
Other objects	-	-	-	-	-
Total behavioral disabilities	55,089	-	55,089	53,333	1,756
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 307,008	\$ -	\$ 307,008	\$ 307,007	\$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,060	-	1,060	1,060	-
Textbooks	695	-	695	406	289
Other objects	-	-	-	-	-
Total resource room	308,763	-	308,763	308,473	290
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	583,851	100	583,951	578,411	5,540
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	788,052	-	788,052	744,579	43,473
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	52,056	36,071	88,127	85,145	2,982
Textbooks	1,580	-	1,580	1,141	439
Other objects	-	-	-	-	-
Total bilingual education	841,688	36,071	877,759	830,865	46,894
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,511,988	(3,422)	5,508,566	5,291,929	216,637

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	76,035	-	76,035	76,035	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,285	-	2,285	2,284	1
Other objects	-	-	-	-	-
Total health services	78,320	-	78,320	78,319	1
Other support services - students - related services:					
Salaries of other professional staff	188,696	-	188,696	187,380	1,316
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	12,312	12,312	7,491	4,821
Supplies and materials	28,567	1,110	29,677	7,264	22,413
Other objects	-	-	-	-	-
Total other support services - students - related services	217,263	13,422	230,685	202,135	28,550
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	83,071	-	83,071	76,209	6,862
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,955	-	8,955	8,955	-
Total educational media services/school library	92,026	-	92,026	85,164	6,862

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	24,477	(10,000)	14,477	-	14,477
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	24,477	(10,000)	14,477	-	14,477
Support services school administration:					
Salaries of principals/ asst. principals	312,931	-	312,931	281,711	31,220
Salaries of secretarial and clerical assistants	129,245	-	129,245	127,989	1,256
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	12,110	-	12,110	11,742	368
Other objects	2,655	-	2,655	419	2,236
Total support services school administration	456,941	-	456,941	421,861	35,080
Operation and maintenance of plant services:					
Salaries	130,775	-	130,775	119,446	11,329
General supplies	5,500	-	5,500	1,000	4,500
Total operation and maintenance of plant services	136,275	-	136,275	120,446	15,829
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,436,834	-	1,436,834	1,436,834	-
Total employee benefits	1,436,834	-	1,436,834	1,436,834	-
Total undistributed expenditures	2,442,136	3,422	2,445,558	2,344,759	100,799
Total expenditures - current expense	7,954,124	-	7,954,124	7,636,688	317,436

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 19,210	\$ -	\$ 19,210	\$ 19,210	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total capital outlay	<u>19,210</u>	<u>-</u>	<u>19,210</u>	<u>19,210</u>	<u>-</u>
Total school based expenditures	<u>7,973,334</u>	<u>-</u>	<u>7,973,334</u>	<u>7,655,898</u>	<u>317,436</u>
Other financing sources:					
Operating transfer in	<u>7,973,334</u>	<u>-</u>	<u>7,973,334</u>	<u>7,655,898</u>	<u>317,436</u>
Total other financing sources	<u>7,973,334</u>	<u>-</u>	<u>7,973,334</u>	<u>7,655,898</u>	<u>317,436</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 152,536	\$ -	\$ 152,536	\$ 152,536	\$ -
Grades 1-5	1,916,160	(550)	1,915,610	1,826,582	89,028
Grades 6-8	1,139,475	-	1,139,475	1,091,331	48,144
Regular programs - undistributed instruction:					
Other salaries for instruction	88,460	-	88,460	83,825	4,635
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	484,363	(2,765)	481,598	455,640	25,958
Textbooks	6,182	731	6,913	5,011	1,902
Other objects	4,000	-	4,000	3,550	450
Total regular programs	3,791,176	(2,584)	3,788,592	3,618,475	170,117
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	214,023	-	214,023	210,581	3,442
Other salaries for instruction	162,740	-	162,740	145,555	17,185
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,090	200	2,290	2,266	24
Textbooks	1,205	-	1,205	-	1,205
Other objects	-	-	-	-	-
Total learning/language	380,058	200	380,258	358,402	21,856

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	289,249	-	289,249	289,249	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	960	-	960	958	2
Textbooks	695	-	695	279	416
Other objects	-	-	-	-	-
Total resource room	290,904	-	290,904	290,486	418
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	670,962	200	671,162	648,888	22,274

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	362,121	-	362,121	361,438	683
Other salaries for instruction	39,400	-	39,400	39,400	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	40,671	7,400	48,071	39,657	8,414
Textbooks	3,080	-	3,080	2,857	223
Other objects	-	-	-	-	-
Total bilingual education	445,272	7,400	452,672	443,352	9,320
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,907,410	5,016	4,912,426	4,710,715	201,711
Attendance and social work services:					
Salaries	49,412	-	49,412	49,412	-
Other purchased services	-	-	-	-	-
Supplies and materials	400	-	400	395	5
Other objects	880	-	880	876	4
Total attendance and social work services	50,692	-	50,692	50,683	9
Health services:					
Salaries	70,322	-	70,322	70,322	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,804	-	3,804	3,795	9
Other objects	-	-	-	-	-
Total health services	74,126	-	74,126	74,117	9

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 114,760	\$ -	\$ 114,760	\$ 114,708	\$ 52
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	7,534	7,534	6,660	874
Supplies and materials	19,590	(13,100)	6,490	5,791	699
Total other support services - students - related services	134,350	(5,566)	128,784	127,159	1,625
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	51,394	-	51,394	6,688	44,706
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,146	-	7,146	7,146	-
Total educational media services/school library	58,540	-	58,540	13,834	44,706
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	1,681	200	1,881	1,881	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	1,681	200	1,881	1,881	-
Support services school administration:					
Salaries of principals/ asst. principals	246,753	-	246,753	239,409	7,344
Salaries of secretarial and clerical assistants	165,187	-	165,187	141,416	23,771
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	9,000	(200)	8,800	8,582	218
Other objects	2,655	550	3,205	3,065	140
Total support services school administration	423,595	350	423,945	392,472	31,473

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 157,125	\$ -	\$ 157,125	\$ 138,143	\$ 18,982
General supplies	5,500	-	5,500	1,000	4,500
Total operation and maintenance of plant services	162,625	-	162,625	139,143	23,482
Student transportation services:					
Contracted services (other than between home and school) - vendors	12,150	-	12,150	9,975	2,175
Total student transportation services	12,150	-	12,150	9,975	2,175
Employee benefits:					
Other employee benefits	1,301,221	-	1,301,221	1,301,221	-
Total employee benefits	1,301,221	-	1,301,221	1,301,221	-
Total undistributed expenditures	2,218,980	(5,016)	2,213,964	2,110,485	103,479
Total expenditures - current expense	7,126,390	-	7,126,390	6,821,200	305,190
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Kindergarten	-	-	-	-	-
Grades 1-5	24,973	-	24,973	24,972	1
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	24,973	-	24,973	24,972	1
Total capital outlay	24,973	-	24,973	24,972	1
Total school based expenditures	7,151,363	-	7,151,363	6,846,172	305,191
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,151,363	-	7,151,363	6,846,172	305,191
Total other financing sources	7,151,363	-	7,151,363	6,846,172	305,191
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 166,394	\$ -	\$ 166,394	\$ 166,394	\$ -
Grades 1-5	1,720,267	(3,500)	1,716,767	1,620,075	96,692
Grades 6-8	954,863	(200)	954,663	921,790	32,873
Regular programs - undistributed instruction:					
Other salaries for instruction	83,600	-	83,600	83,264	336
Purchased professional/educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	401,798	(10,899)	390,899	357,107	33,792
Textbooks	8,250	200	8,450	4,618	3,832
Other objects	150	-	150	-	150
Total regular programs	3,335,322	(14,399)	3,320,923	3,153,248	167,675
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	325,133	-	325,133	275,504	49,629
Other salaries for instruction	220,735	-	220,735	219,745	990
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,966	-	5,966	5,863	103
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	551,834	-	551,834	501,112	50,722

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	144,698	-	144,698	139,815	4,883
Other salaries for instruction	118,200	-	118,200	116,913	1,287
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,000	55	3,055	2,613	442
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	265,898	55	265,953	259,341	6,612
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	318,997	-	318,997	318,996	1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	60,226	(55)	60,171	43,754	16,417
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	379,223	(55)	379,168	362,750	16,418
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,196,955	-	1,196,955	1,123,203	73,752

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	331,047	-	331,047	331,047	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	37,731	3,033	40,764	40,325	439
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	368,778	3,033	371,811	371,372	439
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,901,055	(11,366)	4,889,689	4,647,823	241,866
Attendance and social work services:					
Salaries	79,532	-	79,532	79,531	1
Other purchased services	-	-	-	-	-
Supplies and materials	200	-	200	-	200
Other objects	500	-	500	100	400
Total attendance and social work services	80,232	-	80,232	79,631	601
Health services:					
Salaries	133,475	-	133,475	125,649	7,826
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,104	273	4,377	4,109	268
Other objects	-	-	-	-	-
Total health services	137,579	273	137,852	129,758	8,094

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 113,375	\$ 1,000	\$ 114,375	\$ 114,375	\$ -
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	1,000	8,085	9,085	6,337	2,748
Supplies and materials	17,653	1,691	19,344	5,008	14,336
Total other support services - students - related services	132,028	10,776	142,804	125,720	17,084
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	546	-	546	-	546
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	15,821	1,500	17,321	17,295	26
Total educational media services/school library	16,367	1,500	17,867	17,295	572
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	232,801	-	232,801	230,952	1,849
Salaries of secretarial and clerical assistants	117,229	-	117,229	114,851	2,378
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	12,682	(1,183)	11,499	11,179	320
Other objects	1,500	-	1,500	312	1,188
Total support services school administration	364,212	(1,183)	363,029	357,294	5,735

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 176,487	\$ -	\$ 176,487	\$ 171,061	\$ 5,426
General supplies	7,794	-	7,794	-	7,794
Total operation and maintenance of plant services	184,281	-	184,281	171,061	13,220
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,168,239	-	1,168,239	1,168,239	-
Total employee benefits	1,168,239	-	1,168,239	1,168,239	-
Total undistributed expenditures	2,082,938	11,366	2,094,304	2,048,998	45,306
Total expenditures - current expense	6,983,993	-	6,983,993	6,696,821	287,172
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Kindergarten	-	-	-	-	-
Grades 1-5	4,418	-	4,418	4,418	-
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	4,418	-	4,418	4,418	-
Total capital outlay	4,418	-	4,418	4,418	-
Total school based expenditures	6,988,411	-	6,988,411	6,701,239	287,172
Other financing sources:					
Operating transfer in	6,988,411	-	6,988,411	6,701,239	287,172
Total other financing sources	6,988,411	-	6,988,411	6,701,239	287,172
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	4,392,331	(29,550)	4,362,781	4,282,556	80,225
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	111,584	-	111,584	1,694	109,890
Other purchased services	-	-	-	-	-
Travel	30,900	-	30,900	-	30,900
General supplies	716,285	11,000	727,285	639,079	88,206
Textbooks	229,771	(11,000)	218,771	128,767	90,004
Other objects	8,680	-	8,680	-	8,680
Total regular programs	5,489,551	(29,550)	5,460,001	5,052,096	407,905
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	377,427	-	377,427	375,038	2,389
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,000	-	1,000	-	1,000
Textbooks	2,100	-	2,100	-	2,100
Other objects	-	-	-	-	-
Total resource room	380,527	-	380,527	375,038	5,489
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	380,527	-	380,527	375,038	5,489

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	190,758	-	190,758	190,757	1
Other salaries for instruction	32,214	-	32,214	-	32,214
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	12,160	-	12,160	6,397	5,763
Textbooks	16,000	-	16,000	-	16,000
Other objects	-	-	-	-	-
Total bilingual education	251,132	-	251,132	197,154	53,978
School sponsored activities:					
Salaries	-	21,286	21,286	20,929	357
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	16,736	2,864	19,600	9,981	9,619
Total school sponsored activities	16,736	24,150	40,886	30,910	9,976
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,137,946	(5,400)	6,132,546	5,655,198	477,348
Attendance and social work services:					
Salaries	24,167	-	24,167	22,526	1,641
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	24,167	-	24,167	22,526	1,641
Health services:					
Salaries	108,745	-	108,745	108,228	517
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,797	-	2,797	1,221	1,576
Other objects	-	-	-	-	-
Total health services	111,542	-	111,542	109,449	2,093

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 297,894	\$ 100	\$ 297,994	\$ 294,904	\$ 3,090
Purchased professional educational services	9,068	-	9,068	7,529	1,539
Supplies and materials	52,403	-	52,403	20,005	32,398
Other objects	-	-	-	-	-
Total other support services - students - related services	359,365	100	359,465	322,438	37,027
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	9,632	(5,000)	4,632	3,398	1,234
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	9,632	(5,000)	4,632	3,398	1,234
Educational media services/ school library:					
Salaries	74,837	-	74,837	74,837	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,500	2,000	4,500	4,494	6
Total educational media services/school library	77,337	2,000	79,337	79,331	6
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	50,769	-	50,769	17,685	33,084
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	50,769	-	50,769	17,685	33,084
Support services school administration:					
Salaries of principals/ asst. principals	382,045	(2,000)	380,045	365,306	14,739
Salaries of secretarial and clerical assistants	176,349	2,900	179,249	173,494	5,755
Purchased professional and technical services	-	-	-	-	-
Other purchased services	6,500	(2,000)	4,500	-	4,500
Supplies and materials	50,100	-	50,100	19,213	30,887
Travel	600	2,400	3,000	2,700	300
Other objects	11,266	-	11,266	6,272	4,994
Total support services school administration	626,860	1,300	628,160	566,985	61,175

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 324,081	\$ 7,000	\$ 331,081	\$ 328,522	\$ 2,559
Other purchased services	-	-	-	-	-
General supplies	4,834	-	4,834	1,958	2,876
Total operation and maintenance of plant services	328,915	7,000	335,915	330,480	5,435
Student transportation services:					
Contracted services (other than between home and school) - vendors	5,900	-	5,900	4,175	1,725
Total student transportation services	5,900	-	5,900	4,175	1,725
Employee benefits:					
Other employee benefits	1,753,458	-	1,753,458	1,753,458	-
Total employee benefits	1,753,458	-	1,753,458	1,753,458	-
Total undistributed expenditures	3,347,945	5,400	3,353,345	3,209,925	143,420
Total expenditures - current expense	9,485,891	-	9,485,891	8,865,123	620,768
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	6,188	-	6,188	3,438	2,750
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	6,188	-	6,188	3,438	2,750
Total capital outlay	6,188	-	6,188	3,438	2,750
Total school based expenditures	9,492,079	-	9,492,079	8,868,561	623,518
Other financing sources:					
Operating transfer in	9,492,079	-	9,492,079	8,868,561	623,518
Total other financing sources	9,492,079	-	9,492,079	8,868,561	623,518
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	4,306,505	(3,000)	4,303,505	4,298,476	5,029
Regular programs - undistributed instruction:					
Other salaries for instruction	46,738	-	46,738	46,738	-
Purchased professional/educational services	800	-	800	800	-
Other purchased services	500	-	500	-	500
Travel	900	-	900	300	600
General supplies	1,408,284	20,300	1,428,584	1,390,846	37,738
Textbooks	95,143	(17,300)	77,843	71,719	6,124
Other objects	4,860	1,000	5,860	5,860	-
Total regular programs	5,863,730	1,000	5,864,730	5,814,739	49,991
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	135,779	-	135,779	135,779	-
Other salaries for instruction	34,983	-	34,983	34,983	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	170,762	-	170,762	170,762	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	4,000	-	4,000	1,148	2,852
Textbooks	9,550	-	9,550	9,363	187
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	13,550	-	13,550	10,511	3,039
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	193,821	-	193,821	193,820	1
Other salaries for instruction	176,852	-	176,852	176,852	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,390	-	1,390	-	1,390
Textbooks	11,037	-	11,037	10,320	717
Other objects	-	-	-	-	-
Total learning/language	383,100	-	383,100	380,992	2,108

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	639,061	-	639,061	639,061	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,116	-	1,116	940	176
Textbooks	2,608	-	2,608	1,431	1,177
Other objects	-	-	-	-	-
Total resource room	642,785	-	642,785	641,432	1,353
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,210,197	-	1,210,197	1,203,697	6,500

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	1,142,214	-	1,142,214	1,142,213	1
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	18,802	7,500	26,302	14,244	12,058
Textbooks	15,000	(11,500)	3,500	-	3,500
Other objects	-	-	-	-	-
Total bilingual education	1,176,016	(4,000)	1,172,016	1,156,457	15,559
School sponsored activities:					
Salaries	19,567	1,050	20,617	20,014	603
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	9,168	(50)	9,118	7,256	1,862
Total school sponsored activities	28,735	1,000	29,735	27,270	2,465
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	8,278,678	(2,000)	8,276,678	8,202,163	74,515
Attendance and social work services:					
Salaries	41,748	2,000	43,748	43,531	217
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	41,748	2,000	43,748	43,531	217
Health services:					
Salaries	72,820	-	72,820	72,691	129
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,797	800	2,597	2,179	418
Other objects	-	-	-	-	-
Total health services	74,617	800	75,417	74,870	547

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 351,825	\$ -	\$ 351,825	\$ 348,116	\$ 3,709
Purchased professional educational services	13,668	-	13,668	8,137	5,531
Supplies and materials	14,453	(2,500)	11,953	9,625	2,328
Other objects	-	-	-	-	-
Total other support services - students - related services	379,946	(2,500)	377,446	365,878	11,568
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	3,632	-	3,632	2,519	1,113
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	3,632	-	3,632	2,519	1,113
Educational media services/ school library:					
Salaries	90,379	-	90,379	90,379	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,900	(2,000)	3,900	2,818	1,082
Total educational media services/school library	96,279	(2,000)	94,279	93,197	1,082
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	68,888	(5,850)	63,038	63,038	-
Travel	-	1,200	1,200	604	596
Supplies and materials	-	-	-	-	-
Other objects	-	5,850	5,850	2,801	3,049
Total instructional staff training services	68,888	1,200	70,088	66,443	3,645
Support services school administration:					
Salaries of principals/ asst. principals	346,199	-	346,199	341,460	4,739
Salaries of secretarial and clerical assistants	265,193	-	265,193	258,811	6,382
Purchased professional and technical services	6,040	(2,000)	4,040	1,750	2,290
Other purchased services	4,700	-	4,700	260	4,440
Supplies and materials	20,255	500	20,755	18,557	2,198
Travel	330	-	330	330	-
Other objects	11,309	4,000	15,309	13,501	1,808
Total support services school administration	654,026	2,500	656,526	634,669	21,857

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 430,668	\$ 52,000	\$ 482,668	\$ 482,667	\$ 1
Other purchased services	74,430	(52,000)	22,430	22,141	289
General supplies	7,812	-	7,812	1,958	5,854
Total operation and maintenance of plant services	512,910	-	512,910	506,766	6,144
Student transportation services:					
Contracted services (other than between home and school) - vendors	6,900	-	6,900	4,375	2,525
Total student transportation services	6,900	-	6,900	4,375	2,525
Employee benefits:					
Other employee benefits	2,935,060	-	2,935,060	1,980,092	954,968
Total employee benefits	2,935,060	-	2,935,060	1,980,092	954,968
Total undistributed expenditures	4,774,006	2,000	4,776,006	3,772,340	1,003,666
Total expenditures - current expense	13,052,684	-	13,052,684	11,974,503	1,078,181
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	5,699	-	5,699	17,256	(11,557)
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	5,699	-	5,699	17,256	(11,557)
Total capital outlay	5,699	-	5,699	17,256	(11,557)
Total school based expenditures	13,058,383	-	13,058,383	11,991,759	1,066,624
Other financing sources:					
Operating transfer in	13,058,383	-	13,058,383	11,991,759	1,066,624
Total other financing sources	13,058,383	-	13,058,383	11,991,759	1,066,624
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	5,889,981	(7,000)	5,882,981	5,696,042	186,939
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/educational services	21,960	-	21,960	1,656	20,304
Other purchased services	5,500	(1,450)	4,050	3,225	825
Travel	1,000	-	1,000	635	365
General supplies	594,309	65,150	659,459	596,806	62,653
Textbooks	163,205	(60,000)	103,205	85,411	17,794
Other objects	19,270	(1,810)	17,460	9,903	7,557
Total regular programs	6,695,225	(5,110)	6,690,115	6,393,678	296,437
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	231,662	-	231,662	231,662	-
Other salaries for instruction	69,966	-	69,966	69,966	-
General supplies	2,000	-	2,000	435	1,565
Textbooks	5,500	(2,200)	3,300	2,835	465
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	309,128	(2,200)	306,928	304,898	2,030
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	176,403	-	176,403	176,394	9
Other salaries for instruction	143,378	-	143,378	139,932	3,446
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	950	-	950	929	21
Textbooks	7,300	-	7,300	6,157	1,143
Other objects	-	-	-	-	-
Total learning/language	328,031	-	328,031	323,412	4,619

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	720,392	-	720,392	720,391	1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,100	-	1,100	1,072	28
Textbooks	2,500	-	2,500	1,121	1,379
Other objects	-	-	-	-	-
Total resource room	723,992	-	723,992	722,584	1,408
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,361,151	(2,200)	1,358,951	1,350,894	8,057

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	698,810	-	698,810	695,760	3,050
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	37,219	1,500	38,719	28,800	9,919
Textbooks	17,000	(9,000)	8,000	-	8,000
Other objects	-	-	-	-	-
Total bilingual education	753,029	(7,500)	745,529	724,560	20,969
School sponsored activities:					
Salaries	33,149	-	33,149	30,533	2,616
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	33,000	1,810	34,810	33,666	1,144
Total school sponsored activities	66,149	1,810	67,959	64,199	3,760
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	8,875,554	(13,000)	8,862,554	8,533,331	329,223
Attendance and social work services:					
Salaries	125,162	7,000	132,162	112,340	19,822
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	125,162	7,000	132,162	112,340	19,822
Health services:					
Salaries	202,436	-	202,436	201,662	774
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,682	(100)	6,582	5,808	774
Other objects	-	-	-	-	-
Total health services	209,118	(100)	209,018	207,470	1,548

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 501,382	\$ -	\$ 501,382	\$ 455,113	\$ 46,269
Purchased professional educational services	13,900	-	13,900	11,263	2,637
Supplies and materials	60,376	2,500	62,876	6,636	56,240
Other objects	-	-	-	-	-
Total other support services - students - related services	575,658	2,500	578,158	473,012	105,146
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	9,116	-	9,116	1,444	7,672
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	9,116	-	9,116	1,444	7,672
Educational media services/ school library:					
Salaries	91,879	-	91,879	91,879	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,380	3,400	5,780	5,071	709
Total educational media services/school library	94,259	3,400	97,659	96,950	709
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	23,544	-	23,544	16,039	7,505
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	23,544	-	23,544	16,039	7,505
Support services school administration:					
Salaries of principals/ asst. principals	493,977	-	493,977	442,440	51,537
Salaries of secretarial and clerical assistants	274,805	-	274,805	272,109	2,696
Purchased professional and technical services	20,000	-	20,000	17,433	2,567
Other purchased services	7,000	(5,275)	1,725	-	1,725
Supplies and materials	18,209	(2,400)	15,809	13,245	2,564
Travel	-	-	-	-	-
Other objects	13,300	1,875	15,175	13,762	1,413
Total support services school administration	827,291	(5,800)	821,491	758,989	62,502

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 565,985	\$ 42,000	\$ 607,985	\$ 533,831	\$ 74,154
Other purchased services	65,000	(42,000)	23,000	22,380	620
General supplies	9,846	-	9,846	1,958	7,888
Total operation and maintenance of plant services	640,831	-	640,831	558,169	82,662
Student transportation services:					
Contracted services (other than between home and school) - vendors	20,500	-	20,500	17,942	2,558
Total student transportation services	20,500	-	20,500	17,942	2,558
Employee benefits:					
Other employee benefits	2,095,041	-	2,095,041	2,095,041	-
Total employee benefits	2,095,041	-	2,095,041	2,095,041	-
Total undistributed expenditures	4,620,520	7,000	4,627,520	4,337,396	290,124
Total expenditures - current expense	13,496,074	(6,000)	13,490,074	12,870,727	619,347
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	8,995	6,000	14,995	11,929	3,066
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	8,995	6,000	14,995	11,929	3,066
Total capital outlay	8,995	6,000	14,995	11,929	3,066
Total school based expenditures	13,505,069	-	13,505,069	12,882,656	622,413
Other financing sources:					
Operating transfer in	13,505,069	-	13,505,069	12,882,656	622,413
Total other financing sources	13,505,069	-	13,505,069	12,882,656	622,413
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	4,945,939	(16,000)	4,929,939	4,719,726	210,213
Regular programs - undistributed instruction:					
Other salaries for instruction	19,875	-	19,875	19,875	-
Purchased professional/educational services	36,883	-	36,883	34,791	2,092
Other purchased services	29,960	(24,400)	5,560	372	5,188
Travel	900	-	900	-	900
General supplies	538,400	71,300	609,700	549,749	59,951
Textbooks	179,698	(84,350)	95,348	84,795	10,553
Other objects	2,860	-	2,860	2,535	325
Total regular programs	5,754,515	(53,450)	5,701,065	5,411,843	289,222
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	146,491	-	146,491	138,846	7,645
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	740	-	740	510	230
Textbooks	5,876	-	5,876	3,475	2,401
Other objects	-	-	-	-	-
Total learning/language	153,107	-	153,107	142,831	10,276

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	77,743	-	77,743	72,490	5,253
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	77,743	-	77,743	72,490	5,253
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	692,143	-	692,143	648,578	43,565
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,716	-	1,716	1,703	13
Textbooks	4,010	-	4,010	3,987	23
Other objects	-	-	-	-	-
Total resource room	697,869	-	697,869	654,268	43,601
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	928,719	-	928,719	869,589	59,130

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	91,879	-	91,879	91,879	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	11,430	(3,000)	8,430	5,251	3,179
Textbooks	8,000	(8,000)	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	111,309	(11,000)	100,309	97,130	3,179
School sponsored activities:					
Salaries	48,637	12,200	60,837	52,809	8,028
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	27,936	3,800	31,736	27,212	4,524
Total school sponsored activities	76,573	16,000	92,573	80,021	12,552
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,871,116	(48,450)	6,822,666	6,458,583	364,083
Attendance and social work services:					
Salaries	108,135	-	108,135	66,081	42,054
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	108,135	-	108,135	66,081	42,054
Health services:					
Salaries	107,488	-	107,488	107,050	438
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,397	(300)	2,097	1,807	290
Other objects	-	-	-	-	-
Total health services	109,885	(300)	109,585	108,857	728

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 358,957	\$ -	\$ 358,957	\$ 340,449	\$ 18,508
Purchased professional educational services	14,068	-	14,068	9,349	4,719
Supplies and materials	53,397	-	53,397	881	52,516
Other objects	-	-	-	-	-
Total other support services - students - related services	426,422	-	426,422	350,679	75,743
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	9,116	(5,000)	4,116	1,211	2,905
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	9,116	(5,000)	4,116	1,211	2,905
Educational media services/ school library:					
Salaries	74,587	-	74,587	66,010	8,577
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,000	4,900	8,900	8,877	23
Total educational media services/school library	78,587	4,900	83,487	74,887	8,600
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	6,175	(2,200)	3,975	1,194	2,781
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	6,175	(2,200)	3,975	1,194	2,781
Support services school administration:					
Salaries of principals/ asst. principals	364,586	(7,646)	356,940	305,007	51,933
Salaries of secretarial and clerical assistants	204,873	-	204,873	204,873	-
Purchased professional and technical services	77,076	-	77,076	22,142	54,934
Other purchased services	4,978	(1,654)	3,324	2,068	1,256
Supplies and materials	11,300	5,300	16,600	16,547	53
Travel	-	-	-	-	-
Other objects	12,667	-	12,667	12,667	-
Total support services school administration	675,480	(4,000)	671,480	563,304	108,176

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 440,167	\$ 10,000	\$ 450,167	\$ 449,334	\$ 833
Other purchased services	-	-	-	-	-
General supplies	7,062	-	7,062	1,958	5,104
Total operation and maintenance of plant services	447,229	10,000	457,229	451,292	5,937
Student transportation services:					
Contracted services (other than between home and school) - vendors	7,900	8,300	16,200	15,975	225
Total student transportation services	7,900	8,300	16,200	15,975	225
Employee benefits:					
Other employee benefits	2,062,419	-	2,062,419	2,062,419	-
Total employee benefits	2,062,419	-	2,062,419	2,062,419	-
Total undistributed expenditures	3,931,348	11,700	3,943,048	3,695,899	247,149
Total expenditures - current expense	10,802,464	(36,750)	10,765,714	10,154,482	611,232
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	19,984	36,750	56,734	34,360	22,374
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	19,984	36,750	56,734	34,360	22,374
Total capital outlay	19,984	36,750	56,734	34,360	22,374
Total school based expenditures	10,822,448	-	10,822,448	10,188,842	633,606
Other financing sources:					
Operating transfer in	10,822,448	-	10,822,448	10,188,842	633,606
Total other financing sources	10,822,448	-	10,822,448	10,188,842	633,606
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	4,043,335	-	4,043,335	3,989,511	53,824
Regular programs - undistributed instruction:					
Other salaries for instruction	35,028	-	35,028	35,028	-
Purchased professional/educational services	29,133	-	29,133	-	29,133
Other purchased services	14,400	(6,400)	8,000	3,019	4,981
Travel	-	-	-	-	-
General supplies	1,021,065	1,857	1,022,922	890,666	132,256
Textbooks	108,954	(26,857)	82,097	65,620	16,477
Other objects	11,360	10,900	22,260	20,938	1,322
Total regular programs	5,263,275	(20,500)	5,242,775	5,004,782	237,993
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	35,420	-	35,420	35,066	354
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	35,420	-	35,420	35,066	354
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	654,549	-	654,549	647,862	6,687
Other salaries for instruction	178,764	-	178,764	178,764	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,000	-	2,000	205	1,795
Textbooks	10,443	-	10,443	10,217	226
Other objects	-	-	-	-	-
Total learning/language	845,756	-	845,756	837,048	8,708

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	556,697	-	556,697	541,082	15,615
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,900	-	2,900	-	2,900
Textbooks	2,804	-	2,804	1,778	1,026
Other objects	-	-	-	-	-
Total resource room	562,401	-	562,401	542,860	19,541
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,443,577	-	1,443,577	1,414,974	28,603

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	136,762	-	136,762	136,761	1
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,560	-	5,560	3,555	2,005
Textbooks	5,000	-	5,000	2,237	2,763
Other objects	-	-	-	-	-
Total bilingual education	147,322	-	147,322	142,553	4,769
School sponsored activities:					
Salaries	19,567	-	19,567	14,611	4,956
Other purchased services	-	-	-	-	-
Travel	14,575	(1,000)	13,575	11,130	2,445
General supplies	-	-	-	-	-
Other objects	16,784	1,500	18,284	17,231	1,053
Total school sponsored activities	50,926	500	51,426	42,972	8,454
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,905,100	(20,000)	6,885,100	6,605,281	279,819
Attendance and social work services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	68,908	-	68,908	67,618	1,290
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,997	-	1,997	1,990	7
Other objects	-	-	-	-	-
Total health services	70,905	-	70,905	69,608	1,297

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 446,790	\$ -	\$ 446,790	\$ 443,866	\$ 2,924
Purchased professional educational services	9,568	-	9,568	9,525	43
Supplies and materials	46,701	-	46,701	2,802	43,899
Other objects	-	-	-	-	-
Total other support services - students - related services	503,059	-	503,059	456,193	46,866
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	9,116	-	9,116	-	9,116
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	9,116	-	9,116	-	9,116
Educational media services/ school library:					
Salaries	65,618	-	65,618	65,618	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,000	(900)	9,100	3,549	5,551
Total educational media services/school library	75,618	(900)	74,718	69,167	5,551
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	7,505	-	7,505	-	7,505
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	7,505	-	7,505	-	7,505
Support services school administration:					
Salaries of principals/ asst. principals	253,274	-	253,274	240,459	12,815
Salaries of secretarial and clerical assistants	164,119	-	164,119	163,658	461
Purchased professional and technical services	6,500	-	6,500	-	6,500
Other purchased services	-	-	-	-	-
Supplies and materials	14,800	(2,000)	12,800	6,141	6,659
Travel	-	-	-	-	-
Other objects	13,066	2,900	15,966	11,679	4,287
Total support services school administration	451,759	900	452,659	421,937	30,722

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 283,901	\$ 52,000	\$ 335,901	\$ 277,997	\$ 57,904
Other purchased services	74,430	(52,000)	22,430	22,429	1
General supplies	5,084	-	5,084	1,958	3,126
Total operation and maintenance of plant services	363,415	-	363,415	302,384	61,031
Student transportation services:					
Contracted services (other than between home and school) - vendors	9,894	-	9,894	7,300	2,594
Total student transportation services	9,894	-	9,894	7,300	2,594
Employee benefits:					
Other employee benefits	2,048,164	-	2,048,164	2,048,164	-
Total employee benefits	2,048,164	-	2,048,164	2,048,164	-
Total undistributed expenditures	3,539,435	-	3,539,435	3,374,753	164,682
Total expenditures - current expense	10,444,535	(20,000)	10,424,535	9,980,034	444,501
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	184,015	20,000	204,015	180,232	23,783
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	184,015	20,000	204,015	180,232	23,783
Total capital outlay	184,015	20,000	204,015	180,232	23,783
Total school based expenditures	10,628,550	-	10,628,550	10,160,266	468,284
Other financing sources:					
Operating transfer in	10,628,550	-	10,628,550	10,160,266	468,284
Total other financing sources	10,628,550	-	10,628,550	10,160,266	468,284
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	3,540,261	(280)	3,539,981	3,474,777	65,204
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/educational services	24,600	(1,350)	23,250	23,032	218
Other purchased services	-	-	-	-	-
Travel	1,800	300	2,100	1,800	300
General supplies	448,859	(7,488)	441,371	410,063	31,308
Textbooks	89,405	2,688	92,093	90,361	1,732
Other objects	5,010	450	5,460	5,290	170
Total regular programs	4,109,935	(5,680)	4,104,255	4,005,323	98,932
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditory impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditory impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	74,587	-	74,587	61,837	12,750
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	100	-	100	-	100
Textbooks	200	-	200	-	200
Other objects	-	-	-	-	-
Total resource room	74,887	-	74,887	61,837	13,050
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	74,887	-	74,887	61,837	13,050

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	-	-	-	-	-
School sponsored activities:					
Salaries	82,357	-	82,357	68,900	13,457
Other purchased services	19,120	6,791	25,911	22,748	3,163
Travel	-	-	-	-	-
General supplies	32,495	-	32,495	22,330	10,165
Other objects	76,554	1,639	78,193	52,582	25,611
Total school sponsored activities	210,526	8,430	218,956	166,560	52,396
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	<u>4,395,348</u>	<u>2,750</u>	<u>4,398,098</u>	<u>4,233,720</u>	<u>164,378</u>
Attendance and social work services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	142,549	540	143,089	142,829	260
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,194	(500)	2,694	1,768	926
Other objects	-	-	-	-	-
Total health services	<u>145,743</u>	<u>40</u>	<u>145,783</u>	<u>144,597</u>	<u>1,186</u>

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 206,395	\$ -	\$ 206,395	\$ 119,490	\$ 86,905
Purchased professional educational services	14,068	(4,400)	9,668	8,659	1,009
Supplies and materials	43,830	(1,025)	42,805	6,412	36,393
Other objects	-	-	-	-	-
Total other support services - students - related services	264,293	(5,425)	258,868	134,561	124,307
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	2,924	-	2,924	-	2,924
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	2,924	-	2,924	-	2,924
Educational media services/school library:					
Salaries	8,578	-	8,578	8,577	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,500	-	2,500	2,076	424
Total educational media services/school library	11,078	-	11,078	10,653	425
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	5,300	(4,925)	375	-	375
Travel	-	2,955	2,955	2,953	2
Supplies and materials	-	-	-	-	-
Other objects	875	1,825	2,700	1,726	974
Total instructional staff training services	6,175	(145)	6,030	4,679	1,351
Support services school administration:					
Salaries of principals/asst. principals	249,672	(4,540)	245,132	235,650	9,482
Salaries of secretarial and clerical assistants	157,535	-	157,535	147,310	10,225
Purchased professional and technical services	-	-	-	-	-
Other purchased services	4,200	(3,400)	800	-	800
Supplies and materials	19,300	(1,205)	18,095	15,939	2,156
Travel	-	-	-	-	-
Other objects	8,436	5,925	14,361	14,361	-
Total support services school administration	439,143	(3,220)	435,923	413,260	22,663

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2012

D-3

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 225,706	\$ 4,000	\$ 229,706	\$ 227,435	\$ 2,271
Other purchased services	-	-	-	-	-
General supplies	4,812	-	4,812	1,958	2,854
Total operation and maintenance of plant services	230,518	4,000	234,518	229,393	5,125
Student transportation services:					
Contracted services (other than between home and school) - vendors	7,896	4,750	12,646	11,945	701
Total student transportation services	7,896	4,750	12,646	11,945	701
Employee benefits:					
Other employee benefits	1,363,547	-	1,363,547	1,363,547	-
Total employee benefits	1,363,547	-	1,363,547	1,363,547	-
Total undistributed expenditures	2,471,317	-	2,471,317	2,312,635	158,682
Total expenditures - current expense	6,866,665	2,750	6,869,415	6,546,355	323,060
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	2,750	(2,750)	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	2,750	(2,750)	-	-	-
Total capital outlay	2,750	(2,750)	-	-	-
Total school based expenditures	6,869,415	-	6,869,415	6,546,355	323,060
Other financing sources:					
Operating transfer in	6,869,415	-	6,869,415	6,546,355	323,060
Total other financing sources	6,869,415	-	6,869,415	6,546,355	323,060
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures
Budgetary Basis
For the Year Ended June 30, 2012

E-1

	Title I	I.D.E.A.	ARRA	Title II
REVENUES:				
Other sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	8,075,884	6,065,839	479,266	1,382,607
Total Revenues	<u>\$ 8,075,884</u>	<u>\$ 6,065,839</u>	<u>\$ 479,266</u>	<u>\$ 1,382,607</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	\$ 321,349	\$ 203,799	\$ 180,774	\$ 885,260
Other salaries for instruction	-	-	-	-
Employee benefits	-	-	-	-
Purchased professional services	87,045	15,616	-	-
Transportation	-	-	-	-
Tuition	-	-	-	-
Miscellaneous purchased services	378,225	4,325,187	-	-
General supplies	195,679	338,573	43,024	18,837
Textbooks	-	-	-	-
Other objects	-	-	-	-
Total instruction	<u>982,298</u>	<u>4,883,175</u>	<u>223,798</u>	<u>904,097</u>
Support services:				
Salaries of supervisors of instr.	304,586	-	94,483	-
Salaries - other prof. staff	-	376,960	-	-
Other salaries	-	-	-	6,852
Employee benefits	57,547	106,525	23,950	163,457
Purchased professional services	971,404	695,507	-	280,008
Contracted services-transportation	-	-	-	-
Rental Buildings	-	-	-	-
Travel	-	2,100	190	-
Miscellaneous purchased services	22,126	-	40,784	13,215
Supplies and materials	31,768	1,572	6,860	12,578
Administrative cost	-	-	-	-
Miscellaneous expenditures	-	-	-	-
Total support services	<u>1,387,431</u>	<u>1,182,664</u>	<u>166,267</u>	<u>476,110</u>
Facilities acquisition and construction services:				
Instructional equipment	-	-	89,201	2,400
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>89,201</u>	<u>2,400</u>
Contribution to Whole School reform	5,706,155	-	-	-
Total expenditures	<u>\$ 8,075,884</u>	<u>\$ 6,065,839</u>	<u>\$ 479,266</u>	<u>\$ 1,382,607</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

E-1

Special Revenue Fund

Combining Schedule of Program Revenues and Expenditures

Budgetary Basis

For the Year Ended June 30, 2012

Title III	Title IV	Miscellaneous Grants	Nonpublic Projects	Adult Programs	State Funded Programs	TOTAL
\$ -	\$ -	\$ 530,229	\$ -	\$ -	\$ 1,152,264	\$ 1,682,493
-	-	230,269	1,143,136	-	49,709,009	51,082,414
955,312	-	805,207	-	118,459	-	17,882,574
<u>\$ 955,312</u>	<u>\$ -</u>	<u>\$ 1,565,705</u>	<u>\$ 1,143,136</u>	<u>\$ 118,459</u>	<u>\$ 50,861,273</u>	<u>\$ 70,647,481</u>
\$ 245,871	\$ -	\$ 655,390	\$ -	\$ 77,611	\$ 13,434,814	\$ 16,004,868
-	-	-	-	-	6,500,982	6,500,982
-	-	-	-	-	-	-
-	-	33,375	-	-	254,896	390,932
-	-	-	-	-	2,203,169	2,203,169
-	-	-	-	-	9,627,803	9,627,803
13,395	-	19,733	-	-	58,163	4,794,703
62,103	-	153,261	-	11,662	-	823,139
-	-	-	-	-	-	-
1,326	-	12,725	-	-	-	14,051
<u>322,695</u>	<u>-</u>	<u>874,484</u>	<u>-</u>	<u>89,273</u>	<u>32,079,827</u>	<u>40,359,647</u>
-	-	-	-	-	-	399,069
-	-	275,294	-	-	7,880,580	8,532,834
-	-	-	-	21,168	-	28,020
28,769	-	30,490	-	7,557	8,897,108	9,315,403
28,169	-	166,720	1,060,000	-	37,183	3,238,991
-	-	-	-	-	24,740	24,740
-	-	-	-	-	1,401,006	1,401,006
-	-	2,122	-	-	12,240	16,652
5,456	-	90,289	-	-	-	171,870
1,050	-	11,573	83,136	461	523,406	672,404
-	-	-	-	-	-	-
-	-	-	-	-	5,183	5,183
<u>63,444</u>	<u>-</u>	<u>576,488</u>	<u>1,143,136</u>	<u>29,186</u>	<u>18,781,446</u>	<u>23,806,172</u>
-	-	114,733	-	-	-	206,334
-	-	-	-	-	-	-
-	-	114,733	-	-	-	206,334
569,173	-	-	-	-	-	6,275,328
<u>\$ 955,312</u>	<u>\$ -</u>	<u>\$ 1,565,705</u>	<u>\$ 1,143,136</u>	<u>\$ 118,459</u>	<u>\$ 50,861,273</u>	<u>\$ 70,647,481</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Title I
Budgetary Basis
For the Year Ended June 30, 2012

E-1A

	Title I Basic	Title I Summer	Title I Carryover
REVENUES:			
Federal sources	\$ 7,470,644	\$ 226,772	\$ 256,215
Total revenues	<u>\$ 7,470,644</u>	<u>\$ 226,772</u>	<u>\$ 256,215</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 207,878	\$ 90,488	\$ 22,983
Supplies and materials	103,189	3,789	11,950
Other Purchased Services	376,335	1,890	-
Other Objects	-	-	-
Purchased services	87,045	-	-
Total instruction	<u>774,447</u>	<u>96,167</u>	<u>34,933</u>
Support services:			
Salaries of supervisors of instruction	155,831	82,733	61,774
Personal services - employee benefits	35,250	-	18,327
Purchased professional services	823,256	45,671	65,193
Other Purchased Professional Services	22,126	-	-
Travel	-	-	-
Supplies and materials	15,549	2,201	14,018
Miscellaneous	-	-	-
Total support services	<u>1,052,012</u>	<u>130,605</u>	<u>159,312</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and equipment	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to Whole School Reform	<u>5,644,185</u>	<u>-</u>	<u>61,970</u>
Total expenditures	<u>\$ 7,470,644</u>	<u>\$ 226,772</u>	<u>\$ 256,215</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Title I
Budgetary Basis
For the Year Ended June 30, 2012

E-1A

<u>Title I SIA Basic</u>	<u>Title I SIA Summer</u>	<u>Title I SIA Carryover</u>	<u>Title I SIA Part G Carryover</u>	<u>Title ID</u>	<u>Total</u>
\$ -	\$ -	\$ 122,253	\$ -	\$ -	\$ 8,075,884
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,075,884</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,349
-	-	76,751	-	-	195,679
-	-	-	-	-	378,225
-	-	-	-	-	-
-	-	-	-	-	87,045
<u>-</u>	<u>-</u>	<u>76,751</u>	<u>-</u>	<u>-</u>	<u>982,298</u>
-	-	4,248	-	-	304,586
-	-	3,970	-	-	57,547
-	-	37,284	-	-	971,404
-	-	-	-	-	22,126
-	-	-	-	-	-
-	-	-	-	-	31,768
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>45,502</u>	<u>-</u>	<u>-</u>	<u>1,387,431</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,706,155</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,075,884</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
I.D.E.A.
Budgetary Basis
For the Year Ended June 30, 2012

E-1B

	<u>Basic</u>	<u>Basic Summer</u>	<u>Basic Carryover</u>
REVENUES:			
Federal sources	\$ 5,088,718	\$ 609,792	\$ 224,729
Total revenues	<u>\$ 5,088,718</u>	<u>\$ 609,792</u>	<u>\$ 224,729</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 12,744	\$ 189,781	\$ 1,274
Tuition	-	-	-
Purchased services	-	-	-
Other Purchased Services	4,177,495	20,708	-
General supplies	<u>56,993</u>	<u>60,000</u>	<u>221,580</u>
Total instruction	<u>4,247,232</u>	<u>270,489</u>	<u>222,854</u>
Support services:			
Salaries	124,700	251,219	1,041
Purchased services	690,307	5,200	-
Supplies and materials	-	835	737
Travel	2,100	-	-
Miscellaneous/benefits	<u>24,379</u>	<u>82,049</u>	<u>97</u>
Total support services	<u>841,486</u>	<u>339,303</u>	<u>1,875</u>
Total expenditures	<u>\$ 5,088,718</u>	<u>\$ 609,792</u>	<u>\$ 224,729</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
I.D.E.A.
Budgetary Basis
For the Year Ended June 30, 2012

E-1B

<u>Preschool</u>	<u>Preschool Summer</u>	<u>Preschool Carryover</u>	<u>Total</u>
\$ 126,984	\$ 15,616	\$ -	\$ 6,065,839
<u>\$ 126,984</u>	<u>\$ 15,616</u>	<u>\$ -</u>	<u>\$ 6,065,839</u>
\$ -	\$ -	\$ -	\$ 203,799
-	-	-	-
-	15,616	-	15,616
126,984	-	-	4,325,187
-	-	-	338,573
<u>126,984</u>	<u>15,616</u>	<u>-</u>	<u>4,883,175</u>
-	-	-	376,960
-	-	-	695,507
-	-	-	1,572
-	-	-	2,100
-	-	-	106,525
-	-	-	1,182,664
<u>\$ 126,984</u>	<u>\$ 15,616</u>	<u>\$ -</u>	<u>\$ 6,065,839</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
Title II
Budgetary Basis
For the Year Ended June 30, 2012

E-1C

	<u>Title IIA</u>	<u>Title IIA Summer</u>	<u>Title IIA Carryover</u>
REVENUES:			
Federal sources	\$ 1,342,578	\$ 17,059	\$ 5,475
Total revenues	\$ <u>1,342,578</u>	\$ <u>17,059</u>	\$ <u>5,475</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 879,924	\$ 2,044	\$ -
Supplies	<u>8,508</u>	<u>-</u>	<u>-</u>
Total instruction	<u>888,432</u>	<u>2,044</u>	<u>-</u>
Support services:			
Salaries	3,298	3,554	-
Purchased professional services	262,164	11,461	5,161
Other Purchased Services	13,215	-	-
Employee benefits	163,205	-	-
General supplies	<u>12,264</u>	<u>-</u>	<u>314</u>
Total support services	<u>454,146</u>	<u>15,015</u>	<u>5,475</u>
Facilities acquisition and construction services:			
Instructional equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total facilities acquisition and equipment	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to Whole School Reform	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	\$ <u>1,342,578</u>	\$ <u>17,059</u>	\$ <u>5,475</u>

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
Title II
Budgetary Basis
For the Year Ended June 30, 2012

E-1C

<u>Title IID Technology</u>	<u>Title IID Technology Carryover</u>	<u>Title IID Technology Summer</u>	<u>Total</u>
\$ -	\$ 14,203	\$ 3,292	\$ 1,382,607
<u>\$ -</u>	<u>\$ 14,203</u>	<u>\$ 3,292</u>	<u>\$ 1,382,607</u>
\$ -	\$ -	\$ 3,292	\$ 885,260
-	10,329	-	18,837
-	10,329	3,292	904,097
-	-	-	6,852
-	1,222	-	280,008
-	-	-	13,215
-	252	-	163,457
-	-	-	12,578
-	1,474	-	476,110
-	2,400	-	2,400
-	2,400	-	2,400
-	-	-	-
<u>\$ -</u>	<u>\$ 14,203</u>	<u>\$ 3,292</u>	<u>\$ 1,382,607</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Title IV
Budgetary Basis
For the Year Ended June 30, 2012

E-1D

	<u>Title IV</u>	<u>Title IV Summer</u>	<u>Title IV Carryover</u>	<u>Total</u>
REVENUES:				
Federal sources	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	\$ -	\$ -	\$ -	\$ -
Purchased professional services	-	-	-	-
General supplies	-	-	-	-
Total instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services:				
Other salaries	-	-	-	-
Purchased professional services	-	-	-	-
Supplies and materials	-	-	-	-
Employee benefits	-	-	-	-
Miscellaneous expenditures	-	-	-	-
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to Whole School Reform	-	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
Adult Programs
Budgetary Basis
For the Year Ended June 30, 2012

E-1E

	Adult Basic Skills <u>Supplemental</u>	Adult Basic Skills	<u>TOTAL</u>
REVENUES:			
State sources	\$ -	\$ -	\$ -
Federal sources	<u>-</u>	<u>118,459</u>	<u>118,459</u>
Total revenues	<u>\$ -</u>	<u>\$ 118,459</u>	<u>\$ 118,459</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ -	\$ 77,611	\$ 77,611
General supplies	-	11,662	11,662
Textbooks	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>-</u>	<u>89,273</u>	<u>89,273</u>
Support services:			
Salaries	-	21,168	21,168
Personal services - employee benefits	-	7,557	7,557
General supplies	<u>-</u>	<u>461</u>	<u>461</u>
Total support services	<u>-</u>	<u>29,186</u>	<u>29,186</u>
Total expenditures	<u>\$ -</u>	<u>\$ 118,459</u>	<u>\$ 118,459</u>

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Nonpublic Projects
Budgetary Basis
For the Year Ended June 30, 2012

E-1F

	<u>Textbook</u>	<u>Technology</u>	<u>Compensatory Education</u>	<u>English as a Second Language</u>	<u>Transportation Services</u>
REVENUES:					
State sources	\$ 83,136	\$ -	\$ 464,086	\$ 13,793	\$ 55,260
Total revenues	<u>\$ 83,136</u>	<u>\$ -</u>	<u>\$ 464,086</u>	<u>\$ 13,793</u>	<u>\$ 55,260</u>
EXPENDITURES:					
Instruction:					
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -
Total instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services:					
General Supplies	83,136	-	-	-	-
Purchased professional	<u>-</u>	<u>-</u>	<u>464,086</u>	<u>13,793</u>	<u>55,260</u>
Total support services	<u>83,136</u>	<u>-</u>	<u>464,086</u>	<u>13,793</u>	<u>55,260</u>
Total expenditures	<u>\$ 83,136</u>	<u>\$ -</u>	<u>\$ 464,086</u>	<u>\$ 13,793</u>	<u>\$ 55,260</u>

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Nonpublic Projects
Budgetary Basis
For the Year Ended June 30, 2012

E-1F

<u>Home Instruction</u>	<u>Supplementary Instruction</u>	<u>Examination/ Classification</u>	<u>Corrective Speech</u>	<u>Nursing Services</u>	<u>Total</u>
\$ 9,198	\$ 147,319	\$ 202,880	\$ 47,931	\$ 119,533	\$ 1,143,136
<u>\$ 9,198</u>	<u>\$ 147,319</u>	<u>\$ 202,880</u>	<u>\$ 47,931</u>	<u>\$ 119,533</u>	<u>\$ 1,143,136</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	83,136
<u>9,198</u>	<u>147,319</u>	<u>202,880</u>	<u>47,931</u>	<u>119,533</u>	<u>1,060,000</u>
<u>9,198</u>	<u>147,319</u>	<u>202,880</u>	<u>47,931</u>	<u>119,533</u>	<u>1,143,136</u>
<u>\$ 9,198</u>	<u>\$ 147,319</u>	<u>\$ 202,880</u>	<u>\$ 47,931</u>	<u>\$ 119,533</u>	<u>\$ 1,143,136</u>

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Miscellaneous Projects
Budgetary Basis
For the Year Ended June 30, 2012

E-1G

	Center for Infant Development	Carl Perkins	21st Century 2010/2011
REVENUES:			
Other sources	\$ 431,891	\$ -	\$ -
State sources	-	-	-
Federal sources	-	268,723	30,380
	<u>-</u>	<u>268,723</u>	<u>30,380</u>
Total revenues	\$ <u>431,891</u>	\$ <u>268,723</u>	\$ <u>30,380</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 342,665	\$ -	\$ 6,517
Other salaries for instruction	-	-	-
Other salaries	-	-	-
Employee benefits	-	-	-
Purchased professional services	-	5,375	-
Other Purchase Services	-	6,530	-
Textbooks	-	-	-
Miscellaneous	-	-	-
General supplies	-	92,956	18,451
	<u>342,665</u>	<u>104,861</u>	<u>24,968</u>
Total instruction	<u>342,665</u>	<u>104,861</u>	<u>24,968</u>
Support services:			
Salaries of other professional staff	88,051	41,420	5,058
Other salaries	-	-	-
Personal services - employee benefits	-	3,169	-
Purchased professional services	-	-	-
Miscellaneous Purchase Services	-	4,520	-
Supplies and materials	1,175	595	354
Travel	-	1,729	-
Miscellaneous expenditures	-	-	-
	<u>89,226</u>	<u>51,433</u>	<u>5,412</u>
Total support services	<u>89,226</u>	<u>51,433</u>	<u>5,412</u>
Facilities acquisition and construction services:			
Instructional equipment	-	112,429	-
Total facilities acquisition and construction services	<u>-</u>	<u>112,429</u>	<u>-</u>
Contribution to Whole School Reform	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	\$ <u>431,891</u>	\$ <u>268,723</u>	\$ <u>30,380</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Miscellaneous Projects
Budgetary Basis
For the Year Ended June 30, 2012

E-1G

<u>21st Century 2011/2012</u>	<u>Project Graduation</u>	<u>Target Grant</u>	<u>E-Town Gas Grant</u>	<u>HIV Prevention</u>	<u>Nasa Grant</u>
\$ -	\$ 9,600	\$ 1,960	\$ 1,677	\$ 4,846	\$ 115
-	-	-	-	-	-
506,104	-	-	-	-	-
<u>\$ 506,104</u>	<u>\$ 9,600</u>	<u>\$ 1,960</u>	<u>\$ 1,677</u>	<u>\$ 4,846</u>	<u>\$ 115</u>
\$ 216,394	\$ -	\$ -	\$ -	\$ 4,548	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28,000	-	-	-	-	-
13,055	-	-	148	-	-
-	-	-	-	-	-
11,196	-	-	1,529	-	-
20,522	9,600	-	-	-	115
<u>289,167</u>	<u>9,600</u>	<u>-</u>	<u>1,677</u>	<u>4,548</u>	<u>115</u>
140,765	-	-	-	-	-
-	-	-	-	-	-
27,321	-	-	-	-	-
27,500	-	-	-	-	-
15,064	-	1,960	-	-	-
3,888	-	-	-	-	-
95	-	-	-	298	-
-	-	-	-	-	-
<u>214,633</u>	<u>-</u>	<u>1,960</u>	<u>-</u>	<u>298</u>	<u>-</u>
2,304	-	-	-	-	-
<u>2,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>\$ 506,104</u>	<u>\$ 9,600</u>	<u>\$ 1,960</u>	<u>\$ 1,677</u>	<u>\$ 4,846</u>	<u>\$ 115</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Miscellaneous Projects
Budgetary Basis
For the Year Ended June 30, 2012

E-1G

	Conoco Philips	Merck Grant	Freeport McMoran Math/Science
REVENUES:			
Other sources	\$ 15,211	\$ 4,003	\$ 431
State sources	-	-	-
Federal sources	-	-	-
Total revenues	<u>\$ 15,211</u>	<u>\$ 4,003</u>	<u>\$ 431</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-
Other salaries	-	-	-
Employee benefits	-	-	-
Purchased professional services	-	-	-
Other Purchase Services	-	-	-
Textbooks	-	-	-
Miscellaneous	-	-	-
General supplies	10,688	-	431
Total instruction	<u>10,688</u>	<u>-</u>	<u>431</u>
Support services:			
Salaries of other professional staff	-	-	-
Other salaries	-	-	-
Personal services - employee benefits	-	-	-
Purchased professional services	720	-	-
Miscellaneous Purchase Services	-	4,003	-
Supplies and materials	3,803	-	-
Travel	-	-	-
Miscellaneous expenditures	-	-	-
Total support services	<u>4,523</u>	<u>4,003</u>	<u>-</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to Whole School Reform	-	-	-
Total expenditures	<u>\$ 15,211</u>	<u>\$ 4,003</u>	<u>\$ 431</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Miscellaneous Projects
Budgetary Basis
For the Year Ended June 30, 2012

E-1G

Freeport McMoran 10/11	Anti Bullying Grant	EE4NJ Grant	Marine JR ROTC	Total
\$ 498	\$ -	\$ -	\$ 59,997	\$ 530,229
-	25,269	205,000	-	230,269
-	-	-	-	805,207
<u>\$ 498</u>	<u>\$ 25,269</u>	<u>\$ 205,000</u>	<u>\$ 59,997</u>	<u>\$ 1,565,705</u>
\$ -	\$ 25,269	\$ -	\$ 59,997	\$ 655,390
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	33,375
-	-	-	-	19,733
-	-	-	-	-
-	-	-	-	12,725
498	-	-	-	153,261
<u>498</u>	<u>25,269</u>	<u>-</u>	<u>59,997</u>	<u>874,484</u>
-	-	-	-	275,294
-	-	-	-	-
-	-	-	-	30,490
-	-	138,500	-	166,720
-	-	64,742	-	90,289
-	-	1,758	-	11,573
-	-	-	-	2,122
-	-	-	-	-
-	-	205,000	-	576,488
-	-	-	-	114,733
-	-	-	-	114,733
-	-	-	-	-
<u>\$ 498</u>	<u>\$ 25,269</u>	<u>\$ 205,000</u>	<u>\$ 59,997</u>	<u>\$ 1,565,705</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
Title III
Budgetary Basis
For the Year Ended June 30, 2012

E-1H

	Title IIIA Basic	Title IIIA Summer	Title IIIA CO	Title III IMM Basic	Title III IMM Summer	Title III IMM Carryover	Total
REVENUES:							
Federal sources	\$ 498,614	\$ 132,402	\$ 3,641	\$ 315,994	\$ 2,204	\$ 2,457	\$ 955,312
Total revenues	<u>\$ 498,614</u>	<u>\$ 132,402</u>	<u>\$ 3,641</u>	<u>\$ 315,994</u>	<u>\$ 2,204</u>	<u>\$ 2,457</u>	<u>\$ 955,312</u>
EXPENDITURES:							
Instruction:							
Salaries	\$ 134,392	\$ 108,930	\$ -	\$ 2,549	\$ -	\$ -	\$ 245,871
Purchased Services	-	-	-	-	-	-	-
Other Objects	1,326	-	-	-	-	-	1,326
Other Purchased Services	-	13,395	-	-	-	-	13,395
General Supplies	51,000	1,960	-	6,939	2,204	-	62,103
Total instruction	<u>186,718</u>	<u>124,285</u>	<u>-</u>	<u>9,488</u>	<u>2,204</u>	<u>-</u>	<u>322,695</u>
Support services:							
Salaries	-	-	-	-	-	-	-
Benefits	21,454	7,120	-	195	-	-	28,769
Supplies	323	727	-	-	-	-	1,050
Transportation	-	-	-	-	-	-	-
Other Purchased Services	2,215	-	-	3,241	-	-	5,456
Purchased Service	15,466	270	-	9,976	-	2,457	28,169
Total support services	<u>39,458</u>	<u>8,117</u>	<u>-</u>	<u>13,412</u>	<u>-</u>	<u>2,457</u>	<u>63,444</u>
Contribution to Whole School Reform	<u>272,438</u>	<u>-</u>	<u>3,641</u>	<u>293,094</u>	<u>-</u>	<u>-</u>	<u>569,173</u>
Total expenditures	<u>\$ 498,614</u>	<u>\$ 132,402</u>	<u>\$ 3,641</u>	<u>\$ 315,994</u>	<u>\$ 2,204</u>	<u>\$ 2,457</u>	<u>\$ 955,312</u>

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
ARRA Title I and IDEA
Budgetary Basis
For the Year Ended June 30, 2012

E-11

	<u>Title I</u>	<u>Title I SIA</u>	<u>IDEA Basic</u>	<u>IDEA Preschool</u>	<u>Total</u>
REVENUES:					
Federal sources	\$ 69,069	\$ 23,448	\$ 379,908	\$ 6,841	\$ 479,266
Total revenues	<u>\$ 69,069</u>	<u>\$ 23,448</u>	<u>\$ 379,908</u>	<u>\$ 6,841</u>	<u>\$ 479,266</u>
EXPENDITURES:					
Instruction:					
Salaries	\$ 6,401	\$ 23,448	\$ 150,925	\$ -	\$ 180,774
Purchased Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	10,677	-	32,347	-	43,024
Total instruction	<u>17,078</u>	<u>23,448</u>	<u>183,272</u>	<u>-</u>	<u>223,798</u>
Support services:					
Salaries	11,207	-	77,439	5,837	94,483
Benefits	-	-	22,946	1,004	23,950
Supplies	-	-	6,860	-	6,860
Other Purchased Services	40,784	-	-	-	40,784
Travel	-	-	190	-	190
Purchased Service	-	-	-	-	-
Total support services	<u>51,991</u>	<u>-</u>	<u>107,435</u>	<u>6,841</u>	<u>166,267</u>
Facilities acquisition and construction services:					
Instructional equipment	-	-	89,201	-	89,201
Non Instructional Equipment	-	-	-	-	-
Total facilities acquisition and equipment	<u>-</u>	<u>-</u>	<u>89,201</u>	<u>-</u>	<u>89,201</u>
Contribution to Whole School Reform	-	-	-	-	-
Total expenditures	<u>\$ 69,069</u>	<u>\$ 23,448</u>	<u>\$ 379,908</u>	<u>\$ 6,841</u>	<u>\$ 479,266</u>

**DEMONSTRABLY EFFECTIVE PROGRAM AID SCHEDULE OF
EXPENDITURE**

NOT APPLICABLE

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Budgetary Basis
For the Fiscal Year Ended June 30, 2012

E-3

	Budgeted	Actual	Variance
REVENUES:			
Local sources	\$ 1,152,264	\$ 1,152,264	\$ -
State sources	51,550,342	49,709,009	1,841,333
Total revenues	\$ 52,702,606	\$ 50,861,273	\$ 1,841,333
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 13,624,504	\$ 13,434,814	\$ 189,690
Other salaries - instruction	6,548,448	6,500,982	47,466
Purchased professional services	-	-	-
Maintenance	-	-	-
General supplies	274,645	254,896	19,749
Transportation	2,212,333	2,203,169	9,164
Tuition	10,183,796	9,627,803	555,993
Miscellaneous - Other Objects	65,555	58,163	7,392
Miscellaneous purchased services	-	-	-
Total instruction	32,909,281	32,079,827	829,454
Support services:			
Salaries - other prof. staff	8,642,447	7,880,580	761,867
Purchased services	69,797	37,183	32,614
Other salaries	-	-	-
Benefits	8,897,108	8,897,108	-
Other Purchased Services	-	-	-
Rental Buildings	1,401,006	1,401,006	-
Travel	12,360	12,240	120
Contracted services-transportation	50,020	24,740	25,280
Miscellaneous	15,110	5,183	9,927
Supplies	684,977	523,406	161,571
Total support services	19,772,825	18,781,446	991,379
Facilities acquisition and construction services:			
Equipment	20,500	-	20,500
Total facilities acquisition and construction services	20,500	-	20,500
Contribution to Whole School Reform	-	-	-
Total expenditures	\$ 52,702,606	\$ 50,861,273	\$ 1,841,333

CALCULATION OF BUDGET AND CARRYOVER

Total Revised 2011-2012 ECPA Allocation	\$ 48,381,036
Add: Actual ECPA Carryover (June 30, 2011)	4,010,397
Add: Budgeted Transfer From General Fund	1,152,264
Total ECPA Funds Available for 2011-2012 Budget	53,543,697
Less: 2011-2012 Budgeted ECPA (including prior year carryover)	(52,702,606)
Available & Unbudgeted ECPA Funds as of June 30, 2012	841,091
Add: June 30, 2012 Unexpended ECPA	1,841,333
2011-2012 Actual Carryover - ECPA	\$ 2,682,424
2011-2012 ECPA Carryover Budgeted in 2012-2013	\$ 2,139,572

DISTANCE LEARNING NETWORK AID SCHEDULE OF EXPENDITURE

NOT APPLICABLE

INSTRUCTIONAL SUPPLEMENT AID SCHEDULE OF EXPENDITURE

NOT APPLICABLE

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CAPITAL PROJECTS FUND

ELIZABETH SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
For the Fiscal Year Ended June 30, 2012

F-1

<u>Project Title/Issue</u>	<u>Approval Date</u>	<u>Revised Budgetary Appropriations</u>
Marquis de Lafayette School #6 - Sewer/Flooding Project	11/26/2008	\$ 298,406
Joseph Battin School #4 - Wall Cracking Remediation	3/16/2009	243,794
Elizabeth High School #81 - Roof Replacement	3/16/2009	2,258,300
Thomas Edison School #87 - Slab Settlement	4/13/2009	152,735
Thomas Edison School #87 - Parapet Cracking	5/12/2009	1,197,544
Elmora School #12 - Building Exterior Façade Repairs	5/12/2009	557,514
Nicholas LaCorte School #3 - Replacement of Classroom Ventilation & EDPAC Units	5/12/2009	1,404,900
Alexander Hamilton Middle School #80 - Boilers Replacement	4/9/2010	870,697
Thomas A. Edison #87 Repair of Floor and Wall	6/27/2012	766,567
Honeywell Energy Savings Plan	5/10/2012	9,951,326
Totals		\$ <u>17,701,783</u>

ELIZABETH SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
For the Fiscal Year Ended June 30, 2012

F-1

GAAP			
Expenditures to Date			Unexpended
Prior	Current		Appropriations
Years	Year		June 30, 2011
\$ 288,546	\$ -	\$	9,860
220,501	-		23,293
2,098,425	-		159,875
134,685	-		18,050
1,137,303	-		60,241
539,007	-		18,507
1,319,857	-		85,043
858,906	-		11,791
-	-		766,567
-	2,985,398		6,965,928
\$ 6,597,230	\$ 2,985,398	\$	8,119,155

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ELIZABETH SCHOOL DISTRICT
Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary
For the Fiscal Year Ended June 30, 2012

F-2

Revenues and Other Financing Sources:

State sources - SDA grant	\$ 7,750,457
Bond proceeds and transfers	-
Lease Purchases	9,951,326
Contribution from private source	-
Transfer from capital reserve	-
Transfer from capital outlay	-
Total Revenues	<u>17,701,783</u>

Expenditures and Other Financing Uses:

Purchased professional and technical services	608,236
Land and improvements	-
Construction services	8,974,392
Equipment purchases	-
Total Expenditures	<u>9,582,628</u>

Excess (Deficiency) of revenues over (under) expenditures	<u>8,119,155</u>
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Fund balance - beginning	386,660
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Fund balance - ending	<u><u>\$ 8,119,155</u></u>
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ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Marquis de Lafayette School #6-Sewer/Flooding Project
For the Year Ended June 30, 2012

F-2A

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ 298,406	\$ -	\$ 298,406	\$ 298,406
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	<u>298,406</u>	<u>-</u>	<u>298,406</u>	<u>298,406</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services	33,925	-	33,925	43,785
Land and improvements	-	-	-	-
Construction services	254,621	-	254,621	254,621
Equipment purchases	-	-	-	-
Total Expenditures	<u>288,546</u>	<u>-</u>	<u>288,546</u>	<u>298,406</u>
Excess (Deficiency) of revenues over (under) expenses	<u>\$ 9,860</u>	<u>\$ -</u>	<u>\$ 9,860</u>	<u>\$ -</u>

Additional Project Information:

DOE Project Number	1320-120-08-1400
SDA Project Number	1320-120-08-0EAZ
Grant Date/Letter of Notification	11/26/2008
Bond Authorization/Referendum Date	N/A
Bonds Authorized	\$0
Bonds Issued	\$0
Original Project Authorized Cost	\$240,985
Additional Authorized Cost	\$0
Revised Authorized Cost	\$298,406
Percentage Increase Over	24%
Original Authorized Cost	100%
Percentage Completion	100%
Original Target Completion Date	N/A
Actual Completion Date	N/A

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Joseph Battin School #4 - Wall Cracking Remediation
For the Year Ended June 30, 2012

F-2B

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ 243,794	\$ -	\$ 243,794	\$ 243,794
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	<u>243,794</u>	<u>-</u>	<u>243,794</u>	<u>243,794</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services	59,745	-	59,745	59,745
Land and improvements	-	-	-	-
Construction services	160,756	-	160,756	184,049
Equipment purchases	-	-	-	-
Total Expenditures	<u>220,501</u>	<u>-</u>	<u>220,501</u>	<u>243,794</u>
Excess (Deficiency) of revenues over (under) expenses	<u>\$ 23,293</u>	<u>\$ -</u>	<u>\$ 23,293</u>	<u>\$ -</u>

Additional Project Information:

DOE Project Number	1320-035-08-1400
SDA Grant Number	1320-035-08-0.
Grant Date/Letter of Notification	3/16/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Project Authorized Cost	\$203,794
Additional Authorized Cost	\$0
Revised Authorized Cost	\$243,794
Percentage Increase Over	
Original Authorized Cost	20%
Percentage Completion	N/A
Original Target Completion Date	N/A
Actual Completion Date	N/A

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Elizabeth High School #81 - Roof Replacement
For the Year Ended June 30, 2012

F-2C

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ 2,258,300	\$ -	\$ 2,258,300	\$ 2,258,300
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	<u>2,258,300</u>	<u>-</u>	<u>2,258,300</u>	<u>2,258,300</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services	130,060	-	130,060	185,000
Land and improvements	-	-	-	-
Construction services	1,968,365	-	1,968,365	2,073,300
Equipment purchases	-	-	-	-
Total Expenditures	<u>2,098,425</u>	<u>-</u>	<u>2,098,425</u>	<u>2,258,300</u>
Excess (Deficiency) of revenues over (under) expenses	\$ <u>159,875</u>	\$ <u>-</u>	\$ <u>159,875</u>	\$ <u>-</u>

Additional Project Information:

DOE Project Number	1320-025-08-2400
SDA Project Number	1320-025-08-0IAI
Grant Date/Letter of Notification	3/16/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	\$0
Bonds Issued	\$0
Original Project Authorized Cost	\$2,258,300
Additional Authorized Cost	\$0
Revised Authorized Cost	\$0
Percentage Increase Over	
Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Thomas Edison School #87 - Slab Settlement
For the Year Ended June 30, 2012

F-2D

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State sources - SDA grant	\$ 152,735	\$ -	\$ 152,735	\$ 152,735
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	<u>152,735</u>	<u>-</u>	<u>152,735</u>	<u>152,735</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services	134,685	-	134,685	152,735
Land and improvements	-	-	-	-
Construction services	-	-	-	-
Equipment purchases	-	-	-	-
Total Expenditures	<u>134,685</u>	<u>-</u>	<u>134,685</u>	<u>152,735</u>
Excess (Deficiency) of revenues over (under) expenses	<u>\$ 18,050</u>	<u>\$ -</u>	<u>\$ 18,050</u>	<u>\$ -</u>
Additional Project Information:				
DOE Project Number	1320-025-08-1400			
SDA Project Number	1320-025-10-0ZOG			
Grant Date/Letter of Notification	4/13/2009			
Bond Authorization/Referendum Date	N/A			
Bonds Authorized	\$0			
Bonds Issued	\$0			
Original Project Authorized Cost	\$0			
Additional Authorized Cost	\$0			
Revised Authorized Cost	\$0			
Percentage Increase Over				
Original Authorized Cost	0%			
Percentage Completion	0%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Thomas Edison School #87 - Parapet Cracking
For the Year Ended June 30, 2012

F-2E

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ 1,197,544	\$ -	\$ 1,197,544	\$ 1,197,544
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	<u>1,197,544</u>	<u>-</u>	<u>1,197,544</u>	<u>1,197,544</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services	70,333	-	70,333	205,374
Land and improvements	-	-	-	-
Construction services	1,066,970	-	1,066,970	992,170
Equipment purchases	-	-	-	-
Total Expenditures	<u>1,137,303</u>	<u>-</u>	<u>1,137,303</u>	<u>1,197,544</u>
Excess (Deficiency) of revenues over (under) expenses	<u>\$ 60,241</u>	<u>\$ -</u>	<u>\$ 60,241</u>	<u>\$ -</u>

Additional Project Information:

DOE Project Number	1320-025-08-1400
SDA Project Number	1320-025-08-0FAA
Grant Date/Letter of Notification	5/12/2009
Bond Authorization/Referendum Date	NA
Bonds Authorized	NA
Bonds Issued	NA
Original Project Authorized Cost	\$1,197,544
Additional Authorized Cost	\$0
Revised Authorized Cost	\$1,197,544
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	N/A
Original Target Completion Date	N/A
Actual Completion Date	N/A

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Elmora School #12 - Building Exterior Façade Repairs
For the Year Ended June 30, 2012

F-2F

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ 557,514	\$ -	\$ 557,514	\$ 557,514
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	<u>557,514</u>	<u>-</u>	<u>557,514</u>	<u>557,514</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services	65,184	-	65,184	80,000
Land and improvements	-	-	-	-
Construction services	473,823	-	473,823	477,514
Equipment purchases	-	-	-	-
Total Expenditures	<u>539,007</u>	<u>-</u>	<u>539,007</u>	<u>557,514</u>
Excess (Deficiency) of revenues over (under) expenses	<u>\$ 18,507</u>	<u>\$ -</u>	<u>\$ 18,507</u>	<u>\$ -</u>

Additional Project Information:

DOE Project Number	1320-150-08-1000
SDA Project Number	1320-150-08-0EAY
Grant Date/Letter of Notification	5/12/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	\$0
Bonds Issued	\$0
Original Project Authorized Cost	\$557,514
Additional Authorized Cost	\$0
Revised Authorized Cost	\$577,514
Percentage Increase Over	
Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

ELIZABETH SCHOOL DISTRICT

F-2G

Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis

Nicholas LaCorte School #3 - Replacement of Classroom Ventilation & EDPAC Units

For the Year Ended June 30, 2012

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ 1,404,900	\$ -	\$ 1,404,900	\$ 1,404,900
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	<u>1,404,900</u>	<u>-</u>	<u>1,404,900</u>	<u>1,404,900</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services	46,857	-	46,857	68,250
Land and improvements	-	-	-	-
Construction services	1,273,000	-	1,273,000	1,336,650
Equipment purchases	-	-	-	-
Total Expenditures	<u>1,319,857</u>	<u>-</u>	<u>1,319,857</u>	<u>1,404,900</u>
Excess (Deficiency) of revenues over (under) expenses	\$ <u>85,043</u>	\$ <u>-</u>	\$ <u>85,043</u>	\$ <u>-</u>

Additional Project Information:

DOE Project Number	1320-110-08-1400
SDA Project Number	1320-110-08-01AU
Grant Date/Letter of Notification	5/12/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	\$0
Bonds Issued	\$0
Original Project Authorized Cost	\$1,404,900
Additional Authorized Cost	\$0
Revised Authorized Cost	\$0
Percentage Increase Over	
Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

ELIZABETH SCHOOL DISTRICT

F-2H

Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Alexander Hamilton Preparatory Academy #80 - Replacement of Three Boilers
For the Year Ended June 30, 2012

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ 870,697	\$ -	\$ 870,697	\$ 870,697
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	<u>870,697</u>	<u>-</u>	<u>870,697</u>	<u>870,697</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services	67,447	-	67,447	67,447
Land and improvements	-	-	-	-
Construction services	791,459	-	791,459	803,250
Equipment purchases	-	-	-	-
Total Expenditures	<u>858,906</u>	<u>-</u>	<u>858,906</u>	<u>870,697</u>
Excess (Deficiency) of revenues over (under) expenses	<u>\$ 11,791</u>	<u>\$ -</u>	<u>\$ 11,791</u>	<u>\$ -</u>

Additional Project Information:

DOE Project Number	1320-110-08-1400
SDA Project Number	1320-110-08-0IAU
Grant Date/Letter of Notification	4/9/2010
Bond Authorization/Referendum Date	N/A
Bonds Authorized	\$0
Bonds Issued	\$0
Original Project Authorized Cost	\$870,697
Additional Authorized Cost	\$0
Revised Authorized Cost	\$0
Percentage Increase Over	
Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

ELIZABETH SCHOOL DISTRICT

F-21

Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis

Thomas A. Edison Career & Technical Academy #87 - Repair of Floor and Wall

For the Year Ended June 30, 2012

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ -	\$ 766,567	\$ 766,567	\$ 766,567
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	-	766,567	766,567	766,567
Expenditures and Other Financing Uses:				
Purchased professional and technical services	-	-	-	-
Land and improvements	-	-	-	-
Construction services	-	-	-	766,567
Equipment purchases	-	-	-	-
Total Expenditures	-	-	-	766,567
Excess (Deficiency) of revenues over (under) expenses	\$ -	\$ 766,567	\$ 766,567	\$ -

Additional Project Information:

DOE Project Number	1320-025-10-1400
SDA Project Number	1320-025-10-0ZOG
Grant Date/Letter of Notification	6/27/2012
Bond Authorization/Referendum Date	N/A
Bonds Authorized	\$0
Bonds Issued	\$0
Original Project Authorized Cost	\$766,567
Additional Authorized Cost	\$0
Revised Authorized Cost	\$0
Percentage Increase Over	
Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

ELIZABETH SCHOOL DISTRICT F-2J
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Honeywell Energy Savings Plan
For the Year Ended June 30, 2012

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Funding Sources:				
State sources - SDA grant	\$ -	\$ -	\$ -	-
Bond proceeds and transfers	-	-	-	-
Lease Purchases	-	9,951,326	9,951,326	9,951,326
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	-	9,951,326	9,951,326	9,951,326
Expenditures and Other Financing Uses:				
Purchased professional and technical services	-	-	-	-
Land and improvements	-	-	-	-
Construction services	-	2,985,398	2,985,398	9,951,326
Equipment purchases	-	-	-	-
Total Expenditures	-	2,985,398	2,985,398	9,951,326
Excess (Deficiency) of revenues over (under) expenses	\$ -	\$ 6,965,928	\$ 6,965,928	-

Additional Project Information:

DOE Project Number	N/A
SDA Project Number	N/A
Grant Date/Letter of Notification	N/A
Bond Authorization/Referendum Date	N/A
Bonds Authorized	\$0
Bonds Issued	\$0
Original Project Authorized Cost	\$9,951,326
Additional Authorized Cost	\$0
Revised Authorized Cost	\$0
Percentage Increase Over	
Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

ENTERPRISE FUND

ELIZABETH SCHOOL DISTRICT
Statement of Net Assets
Food Services Enterprise Funds
June 30, 2012

G-1

ASSETS

Cash and cash equivalents	\$ 621,855
Intergovernmental Accounts Receivable	606,619
Interfund Accounts Receivable	20,093
Inventories	197,374
Capital assets:	
Furniture and equipment	4,030,913
Vehicles	<u>111,485</u>
Total capital assets	4,142,398
Less: accumulated depreciation	<u>(3,647,325)</u>
Capital assets, net	<u>495,073</u>
Total assets	<u><u>\$ 1,941,014</u></u>

LIABILITIES

Accounts payable	\$ 150,744
Interfund loan payable	-
Interfund accounts payable	<u>-</u>
Total liabilities	<u><u>\$ 150,744</u></u>

NET ASSETS

Invested in capital assets net of related debt	\$ 495,073
Unrestricted	<u>1,295,197</u>
Total net assets	<u><u>\$ 1,790,270</u></u>

Note: Enterprise fund is only represented by food services activity; thus no combining is required.

ELIZABETH SCHOOL DISTRICT
Statement of Revenues, Expenses and Changes in Fund Net Assets
Food Services Enterprise Fund
For the Year Ended June 30, 2012

G-2

Operating revenues:

Charges for services:

Food sales - reimbursable programs	\$ 1,291,172
Food sales - non-reimbursable programs	443,264

Total operating revenues	<u>1,734,436</u>
--------------------------	------------------

Operating expenses:

Cost of sales	7,199,775
Salaries	5,121,541
Employee benefits	3,008,034
Cleaning, repair and maintenance services	244,895
General supplies	92,807
Depreciation	144,200

Total operating expenses	<u>15,811,252</u>
--------------------------	-------------------

Operating (loss)	<u>(14,076,816)</u>
------------------	---------------------

Non-operating revenues:

Interest income	224
State sources:	
State school breakfast program	-
State school lunch program	182,167
Federal sources:	
Lunch	8,712,844
Breakfast	3,678,997
After school snack program	544,083
Summer meal program	-
Food Service Equipment - ARRA	161,337
Food distribution program	801,329

Total non-operating revenues	<u>14,080,981</u>
------------------------------	-------------------

Income before contributions & transfers	4,165
---	-------

Capital contributions:

Transfers in	<u>-</u>
--------------	----------

Change in net assets	4,165
----------------------	-------

Total net assets-beginning	<u>1,786,105</u>
----------------------------	------------------

Total net assets-ending	<u>\$ 1,790,270</u>
-------------------------	---------------------

Note: Enterprise fund is only represented by food services activity; thus no combining is required.

ELIZABETH SCHOOL DISTRICT
Statement of Cash Flows
Food Services Enterprise Fund
For the Year Ended June 30, 2012

G-3

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 1,734,436
Payments to employees	(5,121,541)
Payments for employee benefits	(3,008,034)
Payments to suppliers	(6,758,134)
Net cash (used for) operating activities	<u>(13,153,273)</u>

CASH FLOWS FROM NONCAPITAL FINANCING

State Sources	187,807
Federal Sources	13,478,992
Net operating subsidies and transfers from other funds	(11,453)
Net cash provided by non-capital financing activities	<u>13,655,346</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchases of capital assets	(165,811)
Net cash (used by) capital and related financing activities	<u>(165,811)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and dividends	224
Net cash provided by investing activities	<u>224</u>

Net increase in cash and cash equivalents	336,486
Cash and cash equivalents-beginning	<u>305,462</u>
Cash and cash equivalents-ending	<u>\$ 641,948</u>

Reconciliation of operating (loss) to net cash provided by operating activities:

Operating (loss)	\$ (14,076,816)
Adjustments to reconcile operating (loss) to net cash (used for) operating activities	
Depreciation	144,200
Non-cash transaction from federal government	801,329
Decrease in inventories	(50,481)
Decrease in accounts payable	28,495
Net cash (used for) operating activities	<u>\$ (13,153,273)</u>

Note: Enterprise fund is only represented by food services activity; thus no combining is required.

FIDUCIARY FUND

ELIZABETH SCHOOL DISTRICT
Combining Statement of Fiduciary Net Assets
June 30, 2012

H-1

	<u>Agency Funds</u>		<u>Trust Funds</u>	
	<u>Student Activity</u>	<u>Payroll</u>	<u>Non- expendable</u>	<u>Vendor Escrow</u>
ASSETS				
Cash and cash equivalents	\$ 323,367	\$ 15,360,109	\$ 4,877	\$ -
Interfund loans receivable	-	7,234	-	-
Total Assets	<u>\$ 323,367</u>	<u>\$ 15,367,343</u>	<u>\$ 4,877</u>	<u>\$ -</u>
LIABILITIES				
Payroll deductions and withholdings	\$ -	\$ 15,333,102	\$ -	\$ -
Due to student groups	323,367	-	-	-
Interfund loans payable	-	34,241	-	-
Total liabilities	<u>\$ 323,367</u>	<u>\$ 15,367,343</u>	<u>-</u>	<u>-</u>
NET ASSETS				
Restricted				
For scholarship due			4,877	-
Unrestricted			-	-
Total net assets			<u>4,877</u>	<u>-</u>
Total liabilities and net assets			<u>\$ 4,877</u>	<u>\$ -</u>

ELIZABETH SCHOOL DISTRICT
Combining Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended June 30, 2012

H-2

	Trust Funds	
	<u>Non- expendable</u>	<u>Vendor Escrow</u>
ADDITIONS:		
Interest	\$ <u>17</u>	\$ <u>-</u>
Net investment earnings	<u>17</u>	<u>-</u>
Total additions	<u>17</u>	<u>-</u>
DEDUCTIONS:		
Scholarships awarded	481	-
Refunds of contributions	<u>-</u>	<u>-</u>
Total deductions	<u>481</u>	<u>-</u>
Change in net assets	(464)	-
Net assets—beginning of the year	<u>5,341</u>	<u>-</u>
Net assets—end of the year	\$ <u><u>4,877</u></u>	\$ <u>-</u>

ELIZABETH SCHOOL DISTRICT
Student Activity Agency Fund
Schedule of Receipts and Disbursements
For the Year Ended June 30, 2012

H-3

	<u>Balance</u> <u>June 30, 2011</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2012</u>
Pre-K - Grade 8 Schools				
Peterstown School # 3	\$ 6,270	\$ 6,629	\$ 9,066	\$ 3,833
Battin # 4	2,261	20,091	16,452	5,900
Mable G. Holmes # 5	6,630	15,972	13,370	9,232
Marquis de Lafayette #6	1,479	2,795	2,943	1,331
Elmora School # 12	3,715	6,801	10,159	357
Christopher Columbus School # 15	8,717	-	2,472	6,245
Madison Monroe School # 16	7,279	14,832	12,653	9,458
Theodore Roosevelt # 17	-	-	-	-
Robert Morris School # 18	2,065	13,314	14,248	1,131
Woodrow Wilson School # 19	3,196	6,293	5,989	3,500
Victor Mravlag School # 21	2,896	4,729	5,857	1,768
William Halloran School # 22	4,953	98,799	90,833	12,919
Terrence C. Reilly School # 7	8,120	100,612	91,425	17,307
Dr. Orlando Edreira Academy # 26	4,197	8,360	11,860	697
Dr. Atonia Pantoja #28	-	-	-	-
Dr. Albert Einstein Academy # 29	110	17,658	16,152	1,616
Ronald Reagan Academy # 30	5,801	39,496	26,416	18,881
Total prek - grade 8 schools	<u>67,689</u>	<u>356,381</u>	<u>329,895</u>	<u>94,175</u>
High school:				
Activity account	<u>182,557</u>	<u>297,758</u>	<u>251,123</u>	<u>229,192</u>
Total high school	<u>182,557</u>	<u>297,758</u>	<u>251,123</u>	<u>229,192</u>
Total all schools	<u>\$ 250,246</u>	<u>\$ 654,139</u>	<u>\$ 581,018</u>	<u>\$ 323,367</u>

ELIZABETH SCHOOL DISTRICT
Schedule of Receipts and Disbursements
For the Year Ended June 30, 2012

H-4

	<u>Balance</u> <u>June 30, 2011</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2012</u>
Assets:				
Cash and cash equivalents	\$ 12,886,430	\$ 340,718,666	\$ 338,244,987	\$ 15,360,109
Interfund receivable-General Fund	<u>-</u>	<u>8,361</u>	<u>1,127</u>	<u>7,234</u>
Total Assets	<u><u>\$ 12,886,430</u></u>	<u><u>\$ 340,727,027</u></u>	<u><u>\$ 338,246,114</u></u>	<u><u>\$ 15,367,343</u></u>
Liabilities:				
Payroll deductions and withholdings:				
Alternative Route Certification	\$ 33,795	\$ 70,996	\$ -	\$ 104,791
Summer payment plan	10,533,151	22,480,310	21,046,982	11,966,479
Teachers' Pension and Annuity Fund	1,183,865	27,154,758	26,755,800	1,582,823
Public Employees' Retirement System	444,490	5,820,682	5,696,077	569,095
SUI and other withholdings	689,797	95,910,078	95,490,660	1,109,215
Garnishee	<u>1,332</u>	<u>581,452</u>	<u>582,085</u>	<u>699</u>
Total payroll deductions and withholdings	<u>12,886,430</u>	<u>152,018,276</u>	<u>149,571,604</u>	<u>15,333,102</u>
Interfund payable-General Fund	<u>-</u>	<u>79,835</u>	<u>45,594</u>	<u>34,241</u>
Total liabilities	<u><u>\$ 12,886,430</u></u>	<u><u>\$ 152,098,111</u></u>	<u><u>\$ 149,617,198</u></u>	<u><u>\$ 15,367,343</u></u>

LONG-TERM DEBT

ELIZABETH SCHOOL DISTRICT
Long-Term Debt
Statement of Serial Bonds
June 30, 2012

I-1

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities</u>		<u>Interest Rate</u>	<u>Balance</u>	<u>Retired</u>	<u>Balance</u>			
			<u>Date</u>	<u>Amount</u>		<u>June 30, 2010</u>		<u>June 30, 2011</u>			
No new debt issued						\$	-	\$	-	\$	-
						\$	-	\$	-	\$	-

ELIZABETH SCHOOL DISTRICT
Long-Term Debt
Schedule of Obligations Under Capital Leases
June 30, 2012

I-2

<u>Series</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Amount Outstanding June 30, 2012</u>	<u>Amount Due in one year</u>	<u>Amount Due beyond one year</u>
Photocopiers	5.88%	1,069,465	838,810	197,764	641,046
Computers	2.48%	76,689	696,324	160,118	536,206
Photocopiers	2.48%	708,917	409,009	178,228	230,781
Computers	4.47%	140,416	70,141	34,304	35,837
Photocopiers	8.56%	168,418	22,916	22,916	-
Printers	8.60%	113,480	20,270	20,270	-
Photocopiers	9.48%	68,416	7,900	7,900	-
Photocopiers	9.95%	288,521	36,061	36,061	-
Photocopiers	9.59%	89,399	10,979	10,979	-
Photocopiers	2.48%	172,927	64,715	44,353	20,362
Computers	3.40%	331,110	172,572	67,277	105,295
Computers	3.30%	124,200	53,745	31,893	21,852
Computers	4.44%	936,541	382,214	186,955	195,259
Computers	5.04%	981,120	-	-	-
Computers	4.83%	174,300	36,463	36,463	-
			<u>\$ 2,822,119</u>	<u>\$ 1,035,481</u>	<u>\$ 1,786,638</u>

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Debt Service Fund
For the Fiscal Year
Ended June 30, 2012

I-3

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:					
Local tax levy	\$ -	\$ -	\$ -	\$ -	\$ -
State aid	-	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:					
Bond interest	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over expenditures	-	-	-	-	-
Other financing sources:					
Transfer from General Fund	-	-	-	-	-
Excess of revenues and other financing sources over expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

Statistical Section

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time.

Elizabeth School District
Net Assets by Component
Last Six Fiscal Years
(accrual basis of accounting)
(Unaudited)

J-1

	2007	2008	2009	2010	2011	2012
Governmental activities						
Invested in capital assets, net of related debt	\$ 283,675,401	\$ 331,808,550	\$ 352,319,916	\$ 390,057,178	\$ 386,870,311	\$ 394,106,692
Restricted	12,550,549	4,431,692	6,743,776	6,022,805	3,552,074	26,223,973
Unrestricted	(13,725,783)	(16,351,237)	(28,802,162)	(31,940,925)	(34,416,207)	(38,215,558)
Total governmental activities net assets	\$ 282,500,167	\$ 319,889,005	\$ 330,261,530	\$ 364,139,058	\$ 356,006,178	\$ 382,115,107
Business-type activities						
Invested in capital assets, net of related debt	\$ 918,977	\$ 824,089	\$ 700,691	\$ 590,736	\$ 473,462	\$ 495,073
Restricted	-	-	-	-	-	-
Unrestricted	(122,319)	(20,170)	114,004	385,719	1,312,643	1,295,197
Total business-type activities net assets	\$ 796,658	\$ 803,919	\$ 814,695	\$ 976,455	\$ 1,786,105	\$ 1,790,270
District-wide						
Invested in capital assets, net of related debt	\$ 284,594,378	\$ 332,632,639	\$ 353,020,607	\$ 390,647,914	\$ 387,343,773	\$ 394,601,765
Restricted	12,550,549	4,431,692	6,743,776	6,022,805	3,552,074	26,223,973
Unrestricted	(13,848,102)	(16,371,407)	(28,688,158)	(31,555,206)	(33,103,564)	(36,920,361)
Total district net assets	\$ 283,296,825	\$ 320,692,924	\$ 331,076,225	\$ 365,115,513	\$ 357,792,283	\$ 383,905,377

Elizabeth School District
Changes in Net Assets
Last Six Fiscal Years
(accrual basis of accounting)
(Unaudited)

J-2

	2007	2008	2009	2010	2011	2012
Expenses						
Governmental activities						
Instruction						
Regular	\$ 128,915,592	\$ 129,382,351	\$ 131,061,242	\$ 138,562,381	\$ 140,540,464	\$ 164,740,364
Special education	14,750,709	17,019,980	16,609,260	18,083,390	18,532,111	21,485,247
Other	11,770,942	12,751,623	12,945,640	13,247,342	13,132,000	14,929,926
School-sponsored/Other instructional	2,048,207	2,224,416	2,364,322	6,808,677	6,071,261	6,889,066
Community service	227,140	258,577	281,828	291,774	286,615	390,592
Support Services:						
Tuition	28,189,481	30,577,395	33,014,147	34,894,244	31,877,961	32,798,813
Student & instruction related services	40,292,323	38,813,884	33,946,022	41,991,513	33,756,559	40,463,064
School administrative services	15,760,865	16,390,585	16,559,445	16,738,433	16,950,404	21,252,370
General and business administrative services	4,426,886	8,102,348	5,710,502	4,514,775	6,618,098	5,388,463
Plant operations and maintenance	36,333,209	37,436,681	36,924,313	40,018,111	40,311,993	51,677,911
Business and other support services	8,331,923	8,085,779	7,998,463	9,366,197	14,032,888	8,875,906
Pupil transportation	12,666,374	12,384,688	12,642,133	12,847,943	12,719,080	13,922,535
Unallocated benefits	83,683,761	90,011,808	82,537,980	89,075,708	93,072,084	104,048,348
Special schools	63,009	88,475	55,977	29,525	36,214	90,742
Interest on long-term debt	125,151	108,307	102,114	132,577	133,362	96,522
Loss on disposal of equipment	-	-	-	-	-	-
Unallocated depreciation	7,361,303	8,942,035	9,700,126	10,651,984	11,046,801	11,541,689
Total governmental activities expenses	394,946,875	412,578,932	402,453,514	437,254,574	436,834,959	498,591,558
Business-type activities:						
Food service	11,924,953	12,374,131	12,378,989	13,583,632	13,829,853	15,811,252
Total business-type activities expense	11,924,953	12,374,131	12,378,989	13,583,632	13,829,853	15,811,252
Total district expenses	\$ 406,871,828	\$ 424,953,063	\$ 414,832,503	\$ 450,838,206	\$ 450,664,812	\$ 514,402,810
Program Revenues						
Governmental activities:						
Operating grants and contributions	\$ 17,965,229	\$ 17,965,229	\$ 12,480,925	\$ 13,228,217	\$ 11,466,168	\$ 14,643,844
Capital grants and contributions	-	-	-	-	-	-
Total governmental activities program revenues	17,965,229	17,965,229	12,480,925	13,228,217	11,466,168	14,643,844
Business-type activities:						
Charges for services						
Food service	2,097,488	1,945,831	1,606,239	1,627,614	1,450,591	1,734,436
Operating grants and contributions	9,825,053	10,430,882	10,776,682	12,113,524	13,188,231	14,080,757
Capital grants and contributions	-	-	-	-	-	-
Total business type activities program revenues	11,922,541	12,376,713	12,382,921	13,741,138	14,638,822	15,815,193
Total district program revenues	\$ 29,887,770	\$ 30,341,942	\$ 24,863,846	\$ 26,969,355	\$ 26,104,990	\$ 30,459,037
Net (Expense)/Revenue						
Governmental activities	\$ (376,981,646)	\$ (394,613,703)	\$ (389,972,589)	\$ (424,026,357)	\$ (425,368,791)	\$ (483,947,714)
Business-type activities	(2,412)	2,582	3,932	157,506	808,969	3,941
Total district-wide net expense	\$ (376,984,058)	\$ (394,611,121)	\$ (389,968,657)	\$ (423,868,851)	\$ (424,559,822)	\$ (483,943,773)
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Property taxes levied for general purposes, net	\$ 37,165,104	\$ 38,651,708	\$ 40,970,810	\$ 44,248,475	\$ 48,673,323	\$ 48,673,323
Taxes levied for debt service	-	-	-	-	-	-
Federal and State aid not restricted	369,056,173	391,145,871	356,692,087	411,293,388	366,966,417	449,794,014
Miscellaneous income	4,336,973	2,204,962	2,682,217	2,362,022	1,596,171	11,589,306
Transfers	-	-	-	-	-	-
Total governmental activities	410,558,250	432,002,541	400,345,114	457,903,885	417,235,911	510,056,643
Business-type activities:						
Miscellaneous income	8,712	4,679	6,844	4,254	681	224
Transfers	-	-	-	-	-	-
Total business-type activities	8,712	4,679	6,844	4,254	681	224
Total district-wide	\$ 410,566,962	\$ 432,007,220	\$ 400,351,958	\$ 457,908,139	\$ 417,236,592	\$ 510,056,867
Change in Net Assets						
Governmental activities	\$ 33,576,604	\$ 37,388,838	\$ 10,372,525	\$ 33,877,528	\$ (8,132,880)	\$ 26,108,929
Business-type activities	6,300	7,261	10,776	161,760	809,650	4,165
Total district	\$ 33,582,904	\$ 37,396,099	\$ 10,383,301	\$ 34,039,288	\$ (7,323,230)	\$ 26,113,094

Elizabeth School District
Fund Balances, Governmental Funds
Last Six Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

J-3

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Fund						
Reserved	\$ 1,171,825	\$ 2,860,491	\$ 1,310,124	\$ 622,805	\$ 4,720	\$ 7,173,983
Unreserved	5,976,196	(3,282,079)	(13,756,025)	(19,766,258)	(19,132,254)	(16,435,424)
Total general fund	<u>\$ 7,148,021</u>	<u>\$ (421,588)</u>	<u>\$ (12,445,901)</u>	<u>\$ (19,143,453)</u>	<u>\$ (19,127,534)</u>	<u>\$ (9,261,441)</u>
All Other Governmental Funds						
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:						
Special revenue fund	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)
Capital projects fund	-	-	-	-	-	-
Debt service fund	-	-	-	-	-	-
Permanent fund	-	-	-	-	-	-
Total all other governmental funds	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>

Elizabeth School District
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

J-4

	2002	2003	2004	2005	2006
Revenues					
Local tax levy	\$ 37,720,199	\$ 37,693,205	\$ 37,663,357	\$ 37,165,104	\$ 37,165,104
Tuition charges	1,233	4,534	12,327	8,508	15,108
Interest earnings	1,101,105	654,399	499,992	836,207	1,725,738
Miscellaneous	2,664,193	1,477,427	1,628,984	432,816	2,690,654
State sources	229,822,479	247,966,756	285,613,273	346,444,894	333,201,103
Federal sources	12,957,811	14,861,847	18,422,772	20,828,189	22,357,839
Total revenue	<u>284,267,020</u>	<u>302,658,168</u>	<u>343,840,705</u>	<u>405,715,718</u>	<u>397,155,546</u>
Expenditures					
Instruction					
Regular instruction	87,922,410	89,389,015	94,159,503	104,845,648	112,913,151
Special education instruction	10,935,577	10,928,493	12,007,894	12,818,479	13,252,070
Other special instruction	9,123,604	9,332,611	11,465,271	12,162,940	12,037,636
Vocational education	-	-	-	-	-
Other instruction	1,318,021	1,239,329	1,451,727	1,667,047	1,678,590
Nonpublic school programs	-	-	-	-	-
Adult/continuing education	428,685	411,197	183,506	185,728	191,778
Support Services:					
Tuition	14,607,232	23,197,932	23,737,285	25,461,294	19,677,129
Student & inst. related services	32,778,138	37,549,593	39,588,831	41,601,314	47,383,026
General administration	3,449,359	4,773,775	4,566,433	4,422,824	4,955,905
School administrative services	11,845,617	11,837,037	12,090,440	13,020,253	15,741,738
Central services	-	-	-	-	-
Admin. information technology	-	-	-	-	-
Plant operations and maintenance	26,453,650	31,004,208	31,410,059	31,499,314	35,053,382
Pupil transportation	9,535,607	11,558,783	11,564,914	10,500,139	13,559,346
Business and other support services	8,836,292	9,493,536	8,546,768	9,224,304	9,447,044
Unallocated benefits	39,021,417	49,037,148	57,882,772	64,675,130	71,148,278
Special Schools	107,874	41,075	25,439	72,641	64,389
Charter Schools	-	-	-	-	-
Capital outlay	7,896,999	32,861,676	36,851,933	66,163,345	41,196,692
Debt service:					
Principal	1,200,000	1,200,000	1,200,000	1,187,000	-
Interest and other charges	314,160	233,160	152,160	71,370	-
Total expenditures	<u>265,774,642</u>	<u>324,088,568</u>	<u>346,884,935</u>	<u>399,578,770</u>	<u>398,300,154</u>
Excess (Deficiency) of revenues over (under) expenditures	18,492,378	(21,430,400)	(3,044,230)	6,136,948	(1,144,608)
Other Financing sources (uses)					
Proceeds from borrowing	-	-	-	-	-
Capital leases (non-budgeted)	-	-	-	-	-
Proceeds from lease purchase agreement	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(903,549)	(912,102)	(1,024,585)	(798,200)	(176,123)
Total other financing sources (uses)	<u>(903,549)</u>	<u>(912,102)</u>	<u>(1,024,585)</u>	<u>(798,200)</u>	<u>(176,123)</u>
Net change in fund balances	<u>\$ 17,588,829</u>	<u>\$ (22,342,502)</u>	<u>\$ (4,068,815)</u>	<u>\$ 5,338,748</u>	<u>\$ (1,320,731)</u>
Debt service as a percentage of noncapital expenditures	0.59%	0.49%	0.44%	0.38%	0.00%

Source: District records

Elizabeth School District
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

J-4

	2007	2008	2009	2010	2011
Revenues					
Local tax levy	\$ 37,165,104	\$ 38,651,708	\$ 40,970,810	\$ 44,248,475	\$ 48,673,323
Tuition charges	1,252	-	-	184,537	262,350
Interest earnings	1,699,184	909,835	-	-	-
Miscellaneous	2,636,537	1,295,127	2,682,217	2,177,485	1,333,821
State sources	365,974,551	388,810,465	349,891,477	353,387,107	349,792,350
Federal sources	21,046,851	20,300,635	19,281,535	71,134,498	28,640,235
Total revenue	<u>428,523,479</u>	<u>449,967,770</u>	<u>412,826,039</u>	<u>471,132,102</u>	<u>428,702,079</u>
Expenditures					
Instruction					
Regular instruction	128,915,592	129,382,351	131,061,242	138,562,381	140,540,464
Special education instruction	14,750,709	17,019,980	16,609,260	18,083,390	18,532,111
Other special instruction	12,387,895	13,261,188	13,488,730	13,924,307	13,831,716
Vocational education	-	-	-	-	-
Other instruction	2,048,207	2,224,416	2,364,322	6,808,677	6,071,261
Nonpublic school programs	-	-	-	-	-
Adult/continuing education	227,140	258,577	281,828	291,774	286,615
Support Services:					
Tuition	28,189,481	30,577,395	33,014,147	34,894,244	31,877,961
Student & inst. related services	40,292,323	38,813,884	33,946,022	41,991,513	33,756,559
General administration	4,633,066	5,057,353	5,602,973	5,099,651	6,004,118
School administrative services	15,760,865	16,390,585	16,559,445	16,738,433	16,950,404
Central services	-	-	-	-	-
Admin. information technology	-	-	-	-	-
Plant operations and maintenance	36,680,946	37,723,891	37,230,419	40,399,673	42,333,838
Pupil transportation	12,666,374	12,384,688	12,642,133	12,847,943	12,766,108
Business and other support services	8,331,923	8,085,779	7,998,463	9,366,197	10,075,464
Unallocated benefits	83,683,761	90,011,808	82,537,980	89,075,708	93,072,084
Special Schools	63,009	88,475	55,977	29,525	36,214
Charter Schools	-	-	-	-	-
Capital outlay	49,767,998	56,257,009	29,326,169	47,290,978	6,721,085
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Total expenditures	<u>438,399,289</u>	<u>457,537,379</u>	<u>422,719,110</u>	<u>475,404,394</u>	<u>432,856,002</u>
Excess (Deficiency) of revenues over (under) expenditures	(9,875,810)	(7,569,609)	(9,893,071)	(4,272,292)	(4,153,923)
Other Financing sources (uses)					
Proceeds from borrowing	-	-	-	-	-
Capital leases (non-budgeted)	-	-	-	-	-
Proceeds from lease purchase agreement	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (9,875,810)</u>	<u>\$ (7,569,609)</u>	<u>\$ (9,893,071)</u>	<u>\$ (4,272,292)</u>	<u>\$ (4,153,923)</u>
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District records

Elizabeth School District
General Fund - Other Local Revenue by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

J-5

	<u>Interest</u>	<u>Facility Rentals</u>	<u>Prior Year Refunds</u>	<u>Cancellation of Prior Year Orders</u>	<u>Miscellaneous</u>	<u>Annual Totals</u>
Fiscal Year						
Ending June 30,						
2003	654,399	99,955	69,018	200,683	888,045	1,912,100
2004	499,992	87,845	139,768	-	962,100	1,689,705
2005	836,207	160,947	46,141	-	37,821	1,081,116
2006	1,725,738	105,309	16,624	-	2,331,532	4,179,203
2007	1,699,184	118,354	148,586	-	2,218,234	4,184,358
2008	909,835	143,033	84,785	-	764,553	1,902,206
2009	259,147	181,237	1,219	-	1,929,511	2,371,114
2010	37,761	196,950	9,138	-	525,181	769,029
2011	30,330	173,237	5,903	-	254,987	464,457
2012	14,745	80,563	-	-	263,065	358,373

Source: District records

REVENUE CAPACITY

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

Elizabeth School District
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

J-6

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial
2003	42,631,400	464,191,080	-	-	198,352,100	98,443,000
2004	41,380,100	468,337,280	-	-	195,778,900	101,252,600
2005	43,000,300	472,332,580	-	-	191,062,600	98,873,100
2006	52,184,300	484,143,000	-	-	189,007,500	81,305,500
2007	50,421,400	492,296,600	-	-	181,956,800	77,715,200
2008	46,523,400	500,936,900	-	-	177,735,100	78,542,000
2009	47,467,100	512,058,500	-	-	172,788,100	77,384,100
2010	47,481,800	517,612,600	-	-	170,663,300	75,393,400
2011	49,204,300	523,406,140	-	-	169,616,400	70,146,500
2012	49,529,700	524,043,700	-	-	161,072,600	72,614,100

Source: Abstract of Ratables Union County

Note: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Elizabeth School District
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

J-6

Apartment	Total Assessed Value	Less : Tax Exempt Property	Public Utilities ^a	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
102,307,700	905,925,280	791,404,400	3,847,418	118,368,298	4,625,175,227	0.042
102,010,000	908,758,880	797,170,000	3,320,336	114,909,216	5,412,757,578	0.041
101,463,000	906,731,580	800,787,300	2,612,624	108,556,904	6,481,942,861	0.041
101,360,300	908,000,600	803,644,200	2,157,030	106,513,430	7,562,138,396	0.041
101,245,400	903,635,400	795,977,700	1,572,167	109,229,867	8,378,349,677	0.043
98,546,000	902,283,400	795,604,100	1,438,208	108,117,508	9,352,800,029	0.045
95,324,100	905,021,900	795,422,800	1,450,925	111,050,025	9,474,219,693	0.049
93,784,600	904,935,700	800,319,800	1,555,416	106,171,316	8,719,395,910	0.054
92,788,800	905,162,140	799,180,500	1,703,901	107,685,541	7,803,455,304	0.054
91,932,400	899,192,500	781,286,500	1,947,513	119,853,513	7,089,935,735	0.054

Source: Abstract of Ratables Union County

Note: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

^a Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

^b Tax rates are per \$100

Elizabeth School District
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$100 of assessed value)
(Unaudited)

J-7

Fiscal Year Ended June 30,	Elizabeth School District Direct Rate			Overlapping Rates		Total Direct and Overlapping Tax Rate
	Basic Rate	General Obligation Debt Service	(From J-6) Total Direct School Tax Rate	City of Elizabeth	Union County	
2003	0.042	-	0.042	0.079	0.022	0.142
2004	0.041	-	0.041	0.084	0.024	0.148
2005	0.041	-	0.041	0.088	0.027	0.156
2006	0.041	-	0.041	0.098	0.029	0.168
2007	0.043	-	0.043	0.104	0.032	0.178
2008	0.045	-	0.045	0.108	0.035	0.188
2009	0.049	-	0.049	0.103	0.050	0.202
2010	0.054	-	0.054	0.109	0.049	0.212
2011	0.054	-	0.054	0.126	0.048	0.228
2012	0.054	-	0.054	0.125	0.047	0.226

Source: Abstract of Ratables Union County

Elizabeth School District
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

J-8

	2012		2004	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Taxpayer 1	\$ 9,202,400	1.02%	\$ 15,236,400	1.67%
Taxpayer 2	6,390,400	0.70%	10,345,100	1.13%
Taxpayer 3	6,357,500	0.70%	9,959,100	1.09%
Taxpayer 4	4,574,300	0.50%	7,417,100	0.81%
Taxpayer 5	4,144,500	0.46%	6,001,000	0.66%
Taxpayer 6	4,120,200	0.45%	5,550,000	0.61%
Taxpayer 7	3,954,900	0.44%	5,486,500	0.60%
Taxpayer 8	3,913,300	0.43%	4,900,000	0.54%
Taxpayer 9	3,535,500	0.39%	4,689,400	0.51%
Taxpayer 10	3,366,900	0.37%	4,136,000	0.45%
Total	\$ 49,559,900	5.47%	\$ 73,720,600	8.07%

Source: Municipal Tax Assessor

Elizabeth School District
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

J-9

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2003	123,702,230	119,771,958	96.82%
2004	133,375,142	128,432,908	96.29%
2005	140,472,160	135,222,555	96.26%
2006	150,348,978	144,811,362	96.32%
2007	158,766,478	153,430,493	96.64%
2008	167,407,169	160,768,228	96.03%
2009	180,163,786	171,494,369	95.19%
2010	187,074,905	180,090,170	96.27%
2011	203,243,054	195,373,014	96.13%
2012	207,091,742	198,728,844	95.96%

Source: City Treasurer's Office

DEBT CAPACITY

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Elizabeth School District
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

J-10

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities		Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds ^b	Certificates of Participation	Capital Leases	Bond Anticipation Notes (BANs)	Capital Leases	Total District		
2003	2,387,000	-	2,403,330	-	-	4,790,330	0.85%	40,544
2004	1,187,000	-	2,357,022	-	-	3,544,022	1.21%	42,728
2005	-	-	1,955,004	-	-	1,955,004	n/a	n/a
2006	-	-	2,030,970	-	-	2,030,970	n/a	n/a
2007	-	-	1,953,927	-	-	1,953,927	n/a	n/a
2008	-	-	1,417,650	-	-	1,417,650	n/a	n/a
2009	-	-	2,134,084	-	-	2,134,084	n/a	n/a
2010	-	-	-	-	-	-	n/a	n/a
2011	-	-	-	-	-	-	n/a	n/a
2012	-	-	2,822,119	-	-	2,822,119	n/a	n/a

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

- a** See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.
- b** Includes Early Retirement Incentive Plan (ERIP) refunding

Elizabeth School District
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

J-11

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Deductions			
2003	2,387,000	-	2,387,000	0.26%	19.31
2004	1,187,000	-	1,187,000	0.13%	9.54
2005	-	-	-	0.00%	0.00
2006	-	-	-	0.00%	n/a
2007	-	-	-	0.00%	n/a
2008	-	-	-	0.00%	n/a
2009	-	-	-	0.00%	n/a
2010	-	-	-	0.00%	n/a
2011	-	-	-	0.00%	n/a
2012	-	-	-	0.00%	n/a

Notes: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-6 for property tax data.

b Population data can be found in Exhibit NJ J-14.

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Elizabeth School District
Direct and Overlapping Governmental Activities Debt
As of June 30, 2012
(Unaudited)

J-12

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
City of Elizabeth	\$ 126,097,636	100%	\$ 126,097,636
City of Elizabeth Parking Authority	2,715,000	100%	2,715,000
County of Union - City's Share	1,059,217,030	10.23%	<u>108,368,297</u>
Subtotal, overlapping debt			237,180,933
Elizabeth District Direct Debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 237,180,933</u>

Sources: City of Elizabeth Chief Financial Officer

**Elizabeth School District
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)**

J-13

	Fiscal Year			
	2003	2004	2005	2006
Debt limit	\$ 232,473,221	\$ 262,460,396	\$ 301,636,264	\$ 354,280,038
Total net debt applicable to limit	-	-	-	-
Legal debt margin	\$ 232,473,221	\$ 262,460,396	\$ 301,636,264	\$ 354,280,038
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

Source: Annual debt statement, City of Elizabeth

District Records

Elizabeth School District
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

J-13

Legal Debt Margin Calculation for Fiscal Year 2012

Equalized valuation basis

2009	\$	8,521,863,465
2010		7,668,946,610
2011		7,027,656,366
[A]	\$	<u>23,218,466,441</u>

Average equalized valuation of taxable property

[A/3]	\$	7,739,488,814
-------	----	---------------

Debt limit (6 % of average

[B]		464,369,329
-----	--	-------------

Total Net Debt Applicable to Limit

[C]		-
-----	--	---

Legal debt margin

[B-C]	\$	<u>464,369,329</u>
-------	----	--------------------

Fiscal Year

2007	2008	2009	2010	2011	2012
\$ 419,403,337	\$ 486,718,704	\$ 535,274,152	\$ 540,319,691	\$ 509,471,222	\$ 464,369,329
-	-	-	-	-	-
<u>\$ 419,403,337</u>	<u>\$ 486,718,704</u>	<u>\$ 535,274,152</u>	<u>\$ 540,319,691</u>	<u>\$ 509,471,222</u>	<u>\$ 464,369,329</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Elizabeth School District
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

J-14

<u>Year</u>	<u>Population ^a</u>	<u>Personal Income ^b</u>	<u>Per Capita Personal Income ^c</u>	<u>Unemployment Rate ^d</u>
2003	123,611	2,102,739,323	17,011	10.50%
2004	124,466	2,180,802,188	17,521	8.60%
2005	125,809	2,270,463,249	18,047	6.70%
2006	126,179	2,345,454,822	18,588	6.80%
2007	124,702	2,387,539,879	19,146	6.20%
2008	124,862	2,462,326,088	19,720	6.20%
2009	124,755	2,534,022,487	20,312	7.90%
2010	125,285	2,621,131,478	20,921	12.50%
2011	124,969	2,692,955,941	21,549	12.70%
2012	125,660	2,789,081,683	22,195	12.90%

Source:

a Population information provided by the NJ Dept of Labor and Workforce Development as of 06/28/2012

b Personal income has been estimated based upon the municipal population and per capita personal income presented

c Per capita personal income by municipality estimated based upon the 2000 Census published by the US Bureau of Economic Analysis.

d Unemployment data provided by the NJ Dept of Labor and Workforce Development

Elizabeth School District
Principal Employers
Current Year and Ten Years Ago
(Unaudited)

J-15

2012			2003		
Employer	Employees	Percentage of Total Municipal Employment	Employer	Employees	Percentage of Total Municipal Employment
Trinitas Hospital	1,674	1.34%	Elizabeth General Hospital	2,000	2.22%
Maher Terminals	944	0.76%	St. Elizabeth Hospital	1,300	1.44%
Wakefern Food Corp.	563	0.45%	Wakefern Food Corp.	1,152	1.28%
Actavis	544	0.44%	Interbake Foods	758	0.84%
Olympia Trail Bus Co.	527	0.42%	Papetti's Hygrade	598	0.66%
AFI Food Service	488	0.39%	IKEA U.S. Inc.	404	0.45%
Papetti/Michael Foods	397	0.32%	Nilsen Detective Agency	304	0.34%
New England Motor Freight	356	0.28%	Federal Express	300	0.33%
Federal Express	300	0.24%	Hayward Industries	300	0.33%
Duro Bag Co	240	0.19%	New England Motor Freight	300	0.33%
Atlanta	191	0.15%			
IKEA U.S. Inc.	183	0.15%			
Drake College	175	0.14%			
	<u>6,582</u>	<u>5.27%</u>		<u>7,416</u>	<u>8.24%</u>

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OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs

Elizabeth School District
Full-time Equivalent District Employees by Function/Program
Last Ten Fiscal Years
(Unaudited)

J-16

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Instruction:										
Regular	1,563	1,844	1,960	1,809	1,958	1,566	1,476	1,690	1,566	1,930
Special education	152	230	236	216	233	394	286	425	435	234
Other special education	121	117	125	109	122	228	206	214	200	188
Vocational	40	98	45	52	35	13	13	12	13	8
Other instruction	398	259	239	191	74	180	214	167	171	75
Nonpublic school programs	-	-	-	-	-	-	-	-	-	-
Adult/continuing education programs	-	3	-	-	-	-	-	-	-	-
Support Services:										
Student & instruction related services	342	259	546	479	440	385	412	454	414	450
General administration	11	14	11	12	17	9	10	8	8	7
School administrative services	202	176	240	222	162	93	103	100	106	117
Other administrative services	-	-	-	-	-	-	-	8	-	-
Central services	63	53	91	70	67	16	24	24	27	19
Administrative information technology	55	24	58	51	52	42	50	52	52	50
Plant operations and maintenance	423	364	617	436	448	349	571	573	565	625
Pupil transportation	88	66	97	91	81	56	31	32	28	12
Other support services	28	23	38	25	25	351	247	205	191	183
Special Schools:										
Food Service	397	255	435	387	368	180	267	243	216	164
Child Care	-	-	-	-	-	-	-	-	-	-
Total	<u>3,883</u>	<u>3,785</u>	<u>4,738</u>	<u>4,150</u>	<u>4,082</u>	<u>3,862</u>	<u>3,910</u>	<u>4,207</u>	<u>3,992</u>	<u>4,062</u>

Source: District Personnel Records

Elizabeth School District
Operating Statistics
Last Ten Fiscal Years
(Unaudited)

J-17

<u>Fiscal Year</u>	<u>Enrollment</u>	<u>Operating Expenditures^a</u>	<u>Cost Per Pupil</u>	<u>Percentage Change</u>	<u>Teaching Staff^b</u>
2003	20,568	289,793,732	14,090	10.02%	2,547
2004	21,091	308,680,842	14,636	3.88%	2,267
2005	21,124	332,157,055	15,724	7.44%	2,492
2006	21,101	357,103,462	16,924	7.63%	2,034
2007	21,214	388,631,291	18,320	8.25%	2,191
2008	21,308	401,280,370	18,832	2.80%	2,228
2009	21,382	393,392,941	18,398	-2.30%	2,223
2010	21,744	428,113,416	19,689	7.01%	2,174
2011	22,752	426,089,976	18,728	-4.88%	2,026
2012	23,391	489,014,780	20,906	11.63%	1,840

Sources: District records

a Operating expenditures equal total expenditures less debt service and capital outlay.

b Teaching staff includes only full-time equivalents of certificated staff.

c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

d In 2009/2010 Middle Schools were combined with Elementary Schools. Enrollment at Elementary Schools in 2011/2012 consists of grades K-8.

Elizabeth School District
Operating Statistics
Last Ten Fiscal Years
(Unaudited)

J-17

Pupil/Teacher Ratio

Early Childhood	Elementary K-8 d	Middle School d	Senior High School	Average Daily Enrollment (ADE) e	Average Daily Attendance (ADA) e	% Change in Average Daily Enrollment	Student Attendance Percentage
12.3	11.8	14.0	16.5	20,823.0	19,145.0	4.99%	91.94%
12.3	11.8	14.0	16.5	20,852.0	19,283.0	0.14%	92.48%
12.4	11.4	12.8	13.7	20,843.0	19,251.0	-0.04%	92.36%
11.5	9.7	10.6	11.5	20,976.0	19,438.0	0.64%	92.67%
11.3	9.4	9.1	11.3	20,923.1	19,623.6	-0.25%	93.79%
10.9	9.8	8.1	10.1	20,984.3	19,622.2	0.29%	93.51%
11.0	9.6	-	9.8	21,203.2	19,740.6	1.04%	93.10%
11.5	10.1	-	9.4	21,590.9	20,234.8	1.83%	93.72%
11.3	11.6	-	10.3	22,639.6	21,137.6	4.86%	93.37%
13.7	13.1	-	11.5	23,278.4	21,923.3	2.82%	94.18%

Elizabeth School District
School Building Information
Last Ten Fiscal Years
(Unaudited)

J-18

District Building	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>Elementary</i>										
Number 1 G. Washington (1971)										
Square Feet	156,748	156,748	156,748	156,748	156,748	156,748	156,748	156,748	156,748	174,460
Capacity (students)										
Enrollment	1,262	1,181	1,130	1,151	1,124	1,230	1,025	1,027	1,280	1,313
Number 2 Winfield Scott (1917)										
Square Feet	67,835	67,835	67,835	67,835	67,835	67,835	67,835	67,835	67,835	67,835
Capacity (students)										
Enrollment	560	618	565	553	528	570	645	440	594	635
Number 3 Peterstown (1982)										
Square Feet	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400
Capacity (students)										
Enrollment	728	699	712	696	616	672	576	602	602	651
Number 6 Lafayette (1926)										
Square Feet	128,333	128,333	128,333	128,333	128,333	128,333	128,333	128,333	128,333	128,333
Capacity (students)										
Enrollment	1,174	1,136	1,117	1,100	951	960	922	778	852	792
Number 12 Elmore (1916)										
Square Feet	71,177	71,177	71,177	71,177	71,177	71,177	71,177	71,177	71,177	71,177
Capacity (students)										
Enrollment	670	679	696	679	605	639	641	676	703	733
Number 13 B. Franklin (1914)										
Square Feet	74,305	74,305	74,305	74,305	74,305	74,305	74,305	74,305	74,305	74,305
Capacity (students)										
Enrollment	438	449	435	405	454	462	411	411	411	435
Number 14 A. Lincoln (1914)										
Square Feet	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600
Capacity (students)										
Enrollment	979	974	971	936	855	845	734	764	764	764
Number 15 C. Columbus (1917)										
Square Feet	61,988	61,988	61,988	61,988	61,988	61,988	61,988	61,988	61,988	61,988
Capacity (students)										
Enrollment	583	610	593	596	560	562	501	646	646	664
Number 16 Madison Monroe (1917)										
Square Feet	45,655	45,655	45,655	45,655	45,655	45,655	45,655	45,655	45,655	86,527
Capacity (students)										
Enrollment	489	472	475	489	466	439	515	554	714	770
Number 5 Mable Holmes (1914)										
Square Feet	111,156	111,156	111,156	111,156	111,156	111,156	111,156	111,156	111,156	140,236
Capacity (students)										
Enrollment	988	1,009	1,040	1,004	946	1,009	875	-	819	968
Number 18 Robert Morris (1930)										
Square Feet	61,856	61,856	61,856	61,856	61,856	61,856	61,856	61,856	61,856	61,856
Capacity (students)										
Enrollment	470	485	503	490	412	411	540	577	577	563
Number 19 Woodrow Wilson (1926)										
Square Feet	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290
Capacity (students)										
Enrollment	688	719	705	725	683	745	623	678	735	741
Number 20 John Marshall (1930)										
Square Feet	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Capacity (students)										
Enrollment	267	280	286	273	262	272	339	371	371	452
Number 21 Victor Mravlag (1931)										
Square Feet	40,805	40,805	40,805	40,805	40,805	40,805	40,805	40,805	40,805	40,805
Capacity (students)										
Enrollment	294	292	309	312	234	249	263	140	169	192
Number 23 N M Butler (1958)										
Square Feet	69,236	69,236	69,236	69,236	69,236	69,236	69,236	69,236	69,236	69,236
Capacity (students)										
Enrollment	968	950	936	896	809	856	831	639	726	743
Number 25 Charles Hudson (1959)										
Square Feet	67,092	67,092	67,092	67,092	67,092	67,092	67,092	67,092	67,092	67,092
Capacity (students)										
Enrollment	581	608	547	523	501	491	541	555	555	560
Number 26 Dr. Orlando Edreira Academy										
Square Feet	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Capacity (students)										
Enrollment	500	499	498	500	500	500	500	483	526	524

**Elizabeth School District
School Building Information
Last Ten Fiscal Years
(Unaudited)**

J-18

<u>District Building</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Number 27 Dr. Antonio Pantoja										
Square Feet	-	-	-	-	-	-	118,806	118,806	118,806	118,806
Capacity (students)	-	-	-	-	-	-	896	892	1,012	1,029
Enrollment	-	-	-	-	-	-	896	892	1,012	1,029
Number 28 Juan Pablo Duarte-Jose Julian Marti										
Square Feet	-	-	-	-	-	-	119,532	119,532	119,532	119,532
Capacity (students)	-	-	-	-	-	-	680	816	919	906
Enrollment	-	-	-	-	-	-	680	816	919	906
Number 29 Dr. Albert Einstein (2006)										
Square Feet	-	-	-	176,666	176,666	176,666	176,666	176,666	176,666	176,666
Capacity (students)	-	-	-	-	782	792	768	665	798	810
Enrollment	-	-	-	-	782	792	768	665	798	810
Number 30 Ronald Regan (2006)										
Square Feet	-	-	-	-	119,800	119,800	119,800	119,800	119,800	119,800
Capacity (students)	-	-	-	-	737	753	752	677	784	778
Enrollment	-	-	-	-	737	753	752	677	784	778
Number 31 Monsignor Joao S. Antao										
Square Feet	-	-	-	-	-	-	123,000	123,000	123,000	123,000
Capacity (students)	-	-	-	-	-	-	345	345	677	772
Enrollment	-	-	-	-	-	-	345	345	677	772
<u>Early Childhood Centers</u>										
Number 50 Francis E Smith Early Childhood Center (2002)										
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Capacity (students)	300	300	300	300	300	300	300	300	300	300
Enrollment	300	300	300	300	300	300	300	300	300	300
Number 51 Donald Stewart Early Childhood Center (2004)										
Square Feet	-	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140
Capacity (students)	-	300	300	300	300	300	300	300	300	300
Enrollment	-	300	300	300	300	300	300	300	300	300
Number 52 DR. Martin L. King Childhood Center (2005)										
Square Feet	-	-	54,959	54,959	54,959	54,959	54,959	54,959	54,959	58,857
Capacity (students)	-	-	300	300	300	300	300	300	300	300
Enrollment	-	-	300	300	300	300	300	300	300	300
<u>High School</u>										
Elizabeth High School (1977)										
Square Feet	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Capacity (students)	5,277	5,299	5,290	5,216	5,279	5,111	5,077	679	687	721
Enrollment	5,277	5,299	5,290	5,216	5,279	5,111	5,077	679	687	721
Halsey Finance Academy/Aboff Building (1983)										
Square Feet	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109
Capacity (students)	-	-	-	-	-	-	-	944	1,054	1,030
Enrollment	-	-	-	-	-	-	-	944	1,054	1,030
Number 84 Thomas Jefferson Arts Academy (1929)										
Square Feet	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020
Capacity (students)	-	-	-	-	-	-	-	814	889	836
Enrollment	-	-	-	-	-	-	-	814	889	836
Thomas A. Edison Career and Technical Academy (1937)										
Square Feet	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440
Capacity (students)	-	-	-	-	-	-	-	655	720	663
Enrollment	-	-	-	-	-	-	-	655	720	663
Elizabeth High School - Lower Academy										
Square Feet	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500
Capacity (students)	229	228	229	221	228	239	-	-	-	-
Enrollment	229	228	229	221	228	239	-	-	-	-
Elizabeth High School - Upper Academy										
Square Feet	49,448	49,448	49,448	49,448	49,448	49,448	49,448	49,448	49,448	53,088
Capacity (students)	507	520	498	500	373	353	-	-	936	837
Enrollment	507	520	498	500	373	353	-	-	936	837
Number 4 Joseph Battin										
Square Feet	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580
Capacity (students)	1,085	1,045	1,007	958	826	758	698	712	712	730
Enrollment	1,085	1,045	1,007	958	826	758	698	712	712	730
Number 7 Terence Reilly School										
Square Feet	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030
Capacity (students)	1,055	1,123	1,096	1,088	872	765	784	1,390	910	998
Enrollment	1,055	1,123	1,096	1,088	872	765	784	1,390	910	998
Number 80 Alexander Hamilton Preparatory Academy										
Square Feet	93,510	93,510	93,510	93,510	93,510	93,510	93,510	93,510	93,510	117,344
Capacity (students)	918	918	886	890	711	721	-	676	708	875
Enrollment	918	918	886	890	711	721	-	676	708	875
Number of Schools at June 30, 2012										
Elementary = 22										
High School = 6										
Early Childhood Centers = 3										

Source: District Facilities Office

ELIZABETH SCHOOL DISTRICT
General Fund
Schedule of Required Maintenance for School Facilities
For the Fiscal Year ended June 30, 2012
(Unaudited)

J-19

School Facilities *	Project Numbers	2004	2005	2006	2007	2008	2009	2010	2011	2012
George Washington School # 1	N/A	\$ 417,086	\$ 513,349	\$ 315,881	\$ 273,904	\$ 336,284	\$ 246,057	\$ 289,029	\$ 320,194	\$ 367,665
Winfield Scott School # 2	N/A	102,908	106,056	100,086	107,180	163,060	123,676	143,350	137,726	156,768
Peterstown School # 3	N/A	100,526	121,315	95,706	159,277	173,835	153,951	175,176	165,712	145,007
Marquis de Lafayette #6	N/A	245,638	265,754	227,381	191,282	293,338	165,326	206,933	212,437	231,061
Elmora School # 12	N/A	143,278	128,062	103,068	87,833	78,587	91,687	84,728	91,942	112,565
Benjamin Franklin School # 13	N/A	150,704	151,780	157,332	113,915	126,993	126,055	114,854	113,223	121,994
Abraham Lincoln School # 14	N/A	161,560	171,728	153,209	138,363	123,132	123,335	144,092	128,599	170,121
Christopher Columbus School # 15	N/A	85,357	128,405	69,398	73,731	80,741	65,113	80,941	80,535	96,208
Madison Monroe School # 16	N/A	146,877	89,073	109,444	88,170	74,455	83,505	90,131	134,423	181,575
Mabel Holmes School # 5	N/A	469,877	234,736	169,144	144,251	163,243	139,554	200,200	210,423	274,724
Robert Morris School # 18	N/A	112,990	167,616	100,864	91,962	89,483	93,177	87,097	109,494	113,275
Woodrow Wilson School # 19	N/A	215,389	167,616	122,765	95,946	103,294	95,177	109,783	144,232	170,220
John Marshall School # 20	N/A	159,962	80,922	95,374	76,573	110,532	69,905	103,939	88,242	130,342
No. 88 Lower Academy	N/A	114,105	97,589	72,713	-	80,272	63,692	60,699	70,776	67,519
No. 89 Upper Academy	N/A	336,813	86,934	100,604	85,876	102,394	90,470	110,657	108,735	133,160
Nicholas Murray Butler School # 23	N/A	148,193	152,084	456,025	119,957	152,599	124,682	135,127	155,974	176,572
Charles Hudson # 25	N/A	163,491	161,940	161,498	148,621	147,530	132,497	155,567	154,016	155,420
Dr. Orlando Edreira Academy #26	N/A	146,427	127,638	140,153	128,130	173,072	124,758	125,752	121,675	98,049
Terence Reilly School # 7	N/A	622,811	566,312	307,222	249,178	262,282	247,522	311,417	302,899	238,518
Alexander Hamilton #80	N/A	193,576	161,648	149,933	117,003	128,062	123,206	138,273	178,671	230,826
Joseph Battin #4	N/A	391,865	319,577	177,802	179,625	219,658	211,375	190,047	207,254	235,985
Terrence C. Reilly School #76	N/A	99,276	173,361	77,608	74,760	-	-	-	-	-
Elizabeth High School #81	N/A	1,061,623	1,315,805	792,691	818,883	707,343	657,173	716,486	690,699	672,616
Jefferson House #84	N/A	245,558	393,673	413,375	159,277	202,047	248,490	357,678	292,834	296,311
Sam Aboff House #86	N/A	21,052	55,186	42,633	21,847	52,938	55,039	48,942	60,824	108,139
Thomas Edison Vo Tech #87	N/A	136,388	243,153	273,112	124,213	291,093	180,544	280,608	246,693	304,552
Francis C. Smith ECC #50	N/A	32,975	38,355	73,156	75,788	82,772	89,320	74,494	83,352	92,725
Donald Stewart ECC #51	N/A	-	32,974	66,612	79,168	104,729	81,275	98,785	87,931	94,980
Dr. Martin Luther King ECC #52	N/A	-	25,200	63,205	62,746	82,115	70,125	85,980	90,975	92,608
Dr. Antonia Pantoja #27	N/A	-	-	-	-	-	73,339	113,124	115,045	136,351
Juan Pablo Duarte-Jose Julian Marti #28	N/A	-	-	-	-	-	88,342	137,705	147,895	149,246
Dr. Albert Einstein #29	N/A	-	-	95,663	128,798	112,371	137,192	134,958	147,143	217,836
Ronald Regan Academy #30	N/A	-	-	-	49,622	123,443	97,555	139,718	141,287	156,435
Monsignor Joao S. Antao #31	N/A	-	-	-	40,555	145,646	135,234	153,999	161,077	171,172
		<u>\$ 6,226,305</u>	<u>\$ 6,277,841</u>	<u>\$ 5,283,657</u>	<u>\$ 4,306,434</u>	<u>\$ 5,087,343</u>	<u>\$ 4,608,348</u>	<u>\$ 5,400,269</u>	<u>\$ 5,502,937</u>	<u>\$ 6,100,545</u>

* School facilities as defined under EFCFA
(N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

Source: District records

ELIZABETH SCHOOL DISTRICT
Insurance Schedule
June 30, 2012
(Unaudited)

J-20

Description	Coverage Limits	Deductible
Commercial Property Package		
Blanket Real and Personal Property	500,000,000	25,000
Blanket Extra Expense	50,000,000	25,000
Blanket Valuable Papers	10,000,000	25,000
Demolition and Incremental Cost of Construction	10,000,000	25,000
Pollutant Cleanup & Removal	250,000	25,000
Flood - Zone A&V	10,000,000	500,000
Flood - All Other Zones	50,000,000	25,000
Terrorism	100,000,000	25,000
Environmental Liability	1,000,000	10,000
Earthquake	50,000,000	25,000
Service Interruption	250,000	24 Hours
Boiler and Machinery		
Equipment Breakdown	100,000,000	25,000
Extra Expense	10,000,000	25,000
Off Premise Property Damage	100,000	25,000
EDP		
Blanket EDP	16,325,000	1,000
EDP Computer Virus	250,000	1,000
EDP Loss of Income	10,000	1,000
EDP Flood	1,000,000	1,000
Crime		
Crime - Employee Dishonesty	100,000	500
Computer Wire Transfer	100,000	500
Money Order & Counterfeit Currency	100,000	500
Money and Securities	100,000	1,000
Forgery & Alteration	100,000	500
General Liability		
CSL for BI and Property Damage	16,000,000	n/a
Bodily Injury from Products and Completed Operations	16,000,000	n/a
Personal and Advertising Injury	16,000,000	n/a
Sexual Abuse/Child Molestation per Occurrence	16,000,000	n/a
Medical Expense	10,000	n/a
Employee Benefits Liability	16,000,000	1,000
Auto		
Auto - CSL for Bodily Injury and Property Damage	16,000,000	1,000
Uninsured/Underinsured Motorist	1,000,000	1,000
Garage keepers Liability	Included	1,000
Personal Injury Protection	250,000	1,000
Hired Non-Owned	1,000,000	1,000
Hired Car Physical Damage (Maximum)	75,000	1,000
Medical Payments	10,000	1,000
Errors and Omissions		
Aggregate/policy period	16,000,000	50,000
Legal Defense per Claim	100,000	50,000
Legal Defense Aggregate	300,000	50,000
Student Accident		
Aggregate/Catastrophic	5,000,000	
Disability	1,000,000	
Primary WC-TPA		
SIR		500,000
Excess Workers Compensation		
Per Occurrence	100,000,000	700,000-SIR
Employee Liability	1,000,000	
Surety Bonds		
P. Grant	300,000	
Blanket Bond	500,000	
H. Kennedy	300,000	
A. Mortola	1,300,000	
G. Del Cueto	300,000	
Travel Accidents		
Aggregate	500,000	
Each Occurrence	100,000	
Prescription		
Single	144,000	
Family	387,000	
P&C	195,000	
Dental		
Composite Rate	69,000	
Vision		
Rate	500	

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Single Audit Section



Certified Public Accountants LLC

Helder Mendonca, CPA
Robert G. D'Uva, CPA
Christopher Reed, CPA
Amedeo Luongo, CPA
João P. Santos, CPA

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARD

Honorable President and Members
Of the Board of Education
City of Elizabeth
County of Union
Elizabeth, New Jersey

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Elizabeth School District, County of Union, New Jersey as of and for the fiscal ended June 30, 2012, which collectively comprises the District's basic financial statements and have issued our report thereon dated December 5, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

Management of the City of Elizabeth School District, County of Union, New Jersey, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City of Elizabeth School District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Elizabeth School District internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Elizabeth School District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a

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material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses, as defined above.

Compliance and Other Matters

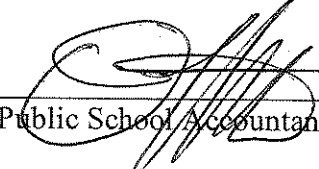
As part of obtaining reasonable assurance about whether the City of Elizabeth School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the *Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey*.

We noted certain matters that we reported to the City of Elizabeth School District in a separate report entitled, *Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance* dated December 5, 2012.

This report is intended solely for the information of the audit committee, management, the City of Elizabeth School District, the New Jersey State Department of Education and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Union, New Jersey
December 5, 2012


MENDONCA & PARTNERS
Certified Public Accountants LLC


Public School Accountant No. 20CS00244700



Certified Public Accountants LLC

Helder Mendonca, CPA
Robert G. D'Uva, CPA
Christopher Reed, CPA
Amedeo Luongo, CPA
João P. Santos, CPA

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

Honorable President and Members
Of the Board of Education
City of Elizabeth
County of Union
Elizabeth, New Jersey

Compliance

We have audited the compliance of the City of Elizabeth School District with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2012. City of Elizabeth School District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the City of Elizabeth School District's management. Our responsibility is to express an opinion on the City of Elizabeth School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB Circular 04-04, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Elizabeth School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a

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reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Elizabeth School District's compliance with those requirements.

In our opinion, the City of Elizabeth School District complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of the City of Elizabeth School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the City of Elizabeth School District internal control over compliance with requirements that could have a direct and material effect on a major federal and state program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Elizabeth School District internal control over compliance.

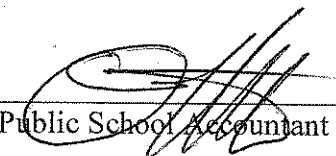
A deficiency in internal control over compliances exists when the design or operation of a control over compliances does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state program on a timely basis. A *material weakness in internal control over compliances* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the audit committee, management, the City of Elizabeth School District, the New Jersey State Department of Education and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Union, New Jersey
December 5, 2012


MENDONCA & PARTNERS
Certified Public Accountants LLC


Public School Accountant No. 20CS00244700

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2012

K-3

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2011
				From	To	
U.S. Department of Education						
General Fund:						
Education Jobs Fund	84.410A	ARRA__11	\$ 9,541,941	8/10/2010 to 9/30/2012		\$ (2,151,533)
Medical Assistance Program (SEMI)	93.778	N/A	654,127	7/1/2011 to 6/30/2012		-
Medical Assistance Program (SEMI)	93.778	N/A	636,446	7/1/2010 to 6/30/2011		(174,982)
Total General Fund						(2,326,515)
U.S. Department of Education						
Passed - through State Department of Education:						
Special Revenue Fund:						
Title I, Part A	84.010	NCLB__05	8,265,724	09/01/2004 to 08/31/2005		11,282
Title I, Part A Carryover	84.010	NCLB__06	411,594	09/01/2005 to 08/31/2006		18,412
Title I, Part A Carryover	84.010	NCLB__04	332,021	09/01/2003 to 08/31/2004		28,986
Title I, Part A	84.010	NCLB__10	8,468,496	09/01/2009 to 08/31/2010		(3,606,171)
Title I, Part A	84.010	NCLB__11	8,094,329	09/01/2010 to 08/31/2011		(3,091,283)
Title I, Part A	84.010	NCLB__12	8,326,619	09/01/2011 to 08/31/2012		-
ARRA Title I	84.389	ARRA__11	6,123,444	09/01/2009 to 08/31/2011		(44,317)
ARRA Title I SIA	84.388	ARRA__11	183,645	09/01/2009 to 08/31/2011		3,993
Title I SIA	84.010	NCLB__11	364,477	09/01/2010 to 08/31/2011		(132,911)
Title I SIA	84.010	NCLB__10	57,664	09/01/2009 to 08/31/2010		(55,280)
Title I SIA	84.010	NCLB__09	336,011	09/01/2008 to 08/31/2009		(212,374)
Title I SIA Carryover	84.010	NCLB__04	351,073	09/01/2003 to 06/30/2004		(1,664)
Title I SIA Part G	84.010	NCLB__09	100,000	09/01/2008 to 08/31/2009		(76,078)
Title I SIA Part G	84.010	NCLB__08	223,000	09/01/2007 to 08/31/2008		(207,842)
Title IV	84.188	NCLB__10	128,680	09/01/2009 to 08/31/2010		(32,857)
Title IV	84.188	NCLB__09	139,105	09/01/2008 to 08/31/2009		(6,927)
Title IV	84.188	NCLB__05	205,392	09/01/2004 to 08/31/2005		1,426
Title IV	84.188	NCLB__06	207,976	09/01/2005 to 08/31/2006		39
Title IV Carryover	84.188	NCLB__04	41,599	09/01/2003 to 08/31/2004		4,504
Adult Basic Skills	84.002	N/A	120,000	09/01/2011 to 08/31/2012		-
Adult Basic Skills	84.002	N/A	150,000	09/01/2010 to 08/31/2011		(15,327)
Adult Basic Skills	84.002	N/A	210,000	09/01/2009 to 08/31/2010		12,999
Carl Perkins	84.048	N/A	274,264	09/01/2011 to 06/30/2012		-
Carl Perkins	84.048	N/A	271,671	09/01/2010 to 06/30/2011		(50,034)
Carl Perkins	84.048	N/A	293,487	09/01/2009 to 06/30/2010		1,369
Carl Perkins	84.048	N/A	268,379	09/01/2008 to 06/30/2009		-
Carl Perkins	84.048	N/A	342,435	09/01/2007 to 06/30/2008		8,177
Carl Perkins	84.048	N/A	281,915	09/01/2006 to 06/30/2007		11,867
Carl Perkins	84.048	N/A	274,805	09/01/2004 to 06/30/2005		9,452
Carl Perkins	84.048	N/A	265,451	09/01/2003 to 06/30/2004		13,154

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2012

K-3

Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2012		
					(Accounts Receivable)	Deferred Revenue/ Interfund Payable	Due to Grantor at June 30, 2012
\$ -	\$ 8,652,624	\$ (6,501,091)	\$ -	\$ -	\$ -	\$ -	\$ -
-	524,652	(654,127)	-	-	(129,475)	-	-
-	174,982	-	-	-	-	-	-
-	9,352,258	(7,155,218)	-	-	(129,475)	-	-
-	-	-	-	-	-	11,282	-
-	-	-	-	-	(73,768)	92,180	-
-	-	-	-	-	-	28,986	-
-	3,616,612	(10,441)	-	-	-	-	-
-	2,435,309	(472,546)	-	-	(1,445,435)	316,915	-
-	6,295,785	(7,470,644)	-	-	(2,030,834)	855,975	-
-	54,476	(69,069)	-	-	(116,843)	57,933	-
-	32,413	(23,448)	-	-	-	12,958	-
-	332,826	(122,253)	-	-	(6,347)	84,009	-
-	34,359	-	-	-	(20,921)	-	-
-	206,803	-	-	-	(117,826)	112,255	-
-	-	-	-	-	(1,664)	-	-
-	78,250	-	-	-	(3,750)	5,922	-
-	-	-	-	-	(223,000)	15,158	-
-	32,857	-	-	-	-	-	-
-	6,927	-	-	-	-	-	-
-	-	-	-	-	-	1,426	-
-	-	-	-	-	-	39	-
-	-	-	-	-	-	4,504	-
-	118,459	(118,459)	-	-	-	-	-
-	15,319	-	-	-	(8)	-	-
-	-	-	-	-	(7,622)	20,621	-
-	244,010	(268,723)	-	-	(30,254)	-	5,541
-	51,301	-	-	-	(17,791)	19,058	-
-	-	-	-	-	(23,867)	25,236	-
-	-	-	-	-	(13,218)	13,218	-
-	-	-	-	-	-	8,177	-
-	-	-	-	-	-	11,867	-
-	-	-	-	-	-	9,452	-
-	-	-	-	-	-	13,154	-

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2012

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Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2011
				From	To	
U.S. Department of Education - continued						
Passed - through State Department of Education:						
Special Revenue Fund - Continued:						
Title IIA	84.168	NCLB__12	\$ 1,588,437	09/01/2011	to 08/31/2012	\$ -
Title IIA	84.168	NCLB__11	\$ 1,731,169	09/01/2010	to 08/31/2011	(601,948)
Title IIA	84.168	NCLB__10	1,734,173	09/01/2009	to 08/31/2010	(373,225)
Title IIA	84.168	NCLB__09	1,752,513	09/01/2008	to 08/31/2009	2,888
Title IIA Carryover	84.168	NCLB__05	1,789,157	09/01/2004	to 08/31/2005	9,510
Title IIA Carryover	84.168	NCLB__04	1,808,558	09/01/2003	to 08/31/2004	(2,177)
Title IIA Carryover	84.168	NCLB__06	78,688	09/01/2005	to 08/31/2006	3,321
Title IID Technology	84.168	NCLB__11	21,976	09/01/2010	to 08/31/2011	(3,296)
Title IID Technology	84.168	NCLB__10	85,665	09/01/2009	to 08/31/2010	(25,328)
Title IID Technology	84.168	NCLB__09	73,523	09/01/2008	to 08/31/2009	(17,214)
Title IID Technology Carryover	84.168	NCLB__06	157,181	09/01/2005	to 08/31/2006	9,783
Title IID Technology Carryover	84.168	NCLB__05	210,362	09/01/2004	to 08/31/2005	3,117
Title IID Technology Carryover	84.168	NCLB__04	209,296	09/01/2003	to 08/31/2004	1,630
Title III A	84.365	NCLB__12	747,101	09/01/2011	to 08/31/2012	-
Title III A	84.365	NCLB__11	669,626	09/01/2010	to 08/31/2011	(245,097)
Title III A	84.365	NCLB__10	632,215	09/01/2009	to 08/31/2010	(177,627)
Title III - Supplemental Immigrant	84.365	NCLB__12	345,708	09/01/2011	to 08/31/2012	-
Title III - Supplemental Immigrant	84.365	NCLB__11	157,081	09/01/2010	to 08/31/2011	(112,017)
Title IIIA	84.365A	NCLB__09	857,183	09/01/2008	to 08/31/2009	(42,400)
Title IIIA Carryover	84.365A	NCLB__05	896,553	09/01/2004	to 08/31/2005	5,164
Title III Carryover	84.365A	NCLB__04	943,888	09/01/2003	to 08/31/2004	462
Title IIIA Carryover	84.365A	NCLB__06	1,074,172	09/01/2005	to 08/31/2006	(20,007)
Title V Carryover	84.298	NCLB__06	117,264	09/01/2005	to 08/31/2006	3,349
Title V Carryover	84.298	NCLB__04	111,314	09/01/2003	to 08/31/2004	(3,951)
Title V Carryover	84.298	NCLB__05	182,127	09/01/2004	to 08/31/2005	1,073
NJ Refugee Student Impact	93.576	N/A	98,715	09/01/2005	to 06/30/2006	2,729
NJ Refugee Student Impact	93.576	N/A	109,919	09/01/2003	to 06/30/2004	16,439
Disaffected Youth	84.186	N/A	251,100	09/01/2003	to 06/30/2004	99,186
Disaffected Youth	84.186	N/A	285,576	09/01/2002	to 06/30/2003	88,276
STAR-W	84.318	N/A	154,260	09/01/2005	to 06/30/2006	2,201
STAR-W	84.318	N/A	240,000	09/01/2004	to 06/30/2005	(286)
Matrix Grant	84.366B	N/A	139,978	09/01/2006	to 06/30/2007	39,364
Matrix Grant	84.366B	N/A	112,613	09/01/2005	to 06/30/2006	16,617
Advance Placement Grant	84.323A	N/A	40,201	09/01/2004	to 08/31/2005	(29,879)
Reading First	84.357	N/A	749,597	08/01/2009	to 06/30/2010	(111,982)
Reading First	84.357	N/A	2,193,839	09/01/2007	to 06/30/2008	205,726
Reading First	84.357	N/A	2,014,674	09/01/2006	to 06/30/2007	(790)
Reading First	84.357	N/A	2,088,014	09/01/2005	to 06/30/2006	62,766
Reading First	84.357	N/A	2,031,225	09/01/2004	to 06/30/2005	(33,941)
Reading First	84.357	N/A	1,750,000	09/01/2003	to 06/30/2004	15,671
Community for Learning	84.287	N/A	500,000	09/01/2003	to 06/30/2004	71,340

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2012

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<u>Carryover/ (Walkover) Amount</u>	<u>Cash Received</u>	<u>Budgetary Expenditures</u>	<u>Adjustments</u>	<u>Repayment of Prior Years' Balances</u>	<u>(Accounts Receivable)</u>	<u>Deferred Revenue/ Interfund Payable</u>	<u>Due to Grantor at June 30, 2012</u>
\$ -	\$ 1,490,363	\$ (1,342,578)	\$ -	\$ -	\$ (98,074)	\$ 245,859	\$ -
-	639,528	(18,838)	-	-	-	18,742	-
-	364,551	(3,696)	-	-	(12,370)	-	-
-	-	-	-	-	-	2,888	-
-	-	-	-	-	-	9,510	-
-	-	-	-	-	(2,597)	420	-
-	-	-	-	-	-	3,321	-
-	19,795	(17,495)	-	-	(1,314)	318	-
-	25,328	-	-	-	-	-	-
-	17,214	-	-	-	-	-	-
-	-	-	-	-	-	9,783	-
-	-	-	-	-	-	3,117	-
-	-	-	-	-	(402)	2,032	-
-	422,802	(521,692)	-	-	(324,299)	225,409	-
-	358,062	(112,965)	-	-	-	-	-
-	177,627	-	-	-	-	-	-
-	261,848	(315,994)	-	-	(83,860)	29,714	-
-	120,720	(4,661)	-	-	(20,355)	24,397	-
-	20,515	-	-	-	(21,885)	-	-
-	-	-	-	-	-	5,164	-
-	-	-	-	-	-	462	-
-	-	-	-	-	(21,284)	1,277	-
-	-	-	-	-	-	3,349	-
-	-	-	-	-	(3,951)	-	-
-	-	-	-	-	-	1,073	-
-	-	-	-	-	-	2,729	-
-	-	-	-	-	-	16,439	-
-	-	-	-	-	-	99,186	-
-	-	-	-	-	-	88,276	-
-	-	-	-	-	-	2,201	-
-	-	-	-	-	(286)	-	-
-	-	-	-	-	-	39,364	-
-	-	-	-	-	-	16,617	-
-	-	-	-	-	(29,879)	-	-
-	-	-	-	-	(150,527)	38,545	-
-	-	-	-	-	(2,829)	208,555	-
-	-	-	-	-	(790)	-	-
-	-	-	-	-	-	62,766	-
-	-	-	-	-	(33,941)	-	-
-	-	-	-	-	-	15,671	-
-	-	-	-	-	-	71,340	-

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2012

K-3

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2011
				From	To	
U.S. Department of Education - continued						
Passed - through State Department of Education:						
Special Revenue Fund - Continued:						
21 ST Century Comm. Learning	84.287C	N/A	\$ 535,000	09/01/2011	to 08/31/2012	\$ -
21 ST Century Comm. Learning	84.287C	N/A	535,000	09/01/2010	to 08/31/2011	(178,360)
21 ST Century Comm. Learning	84.287C	N/A	535,000	09/01/2009	to 08/31/2010	(21,344)
21 ST Century Comm. Learning	84.287C	N/A	534,515	09/01/2008	to 08/31/2009	(41,324)
21 ST Century Comm. Learning	84.287C	N/A	535,000	09/01/2007	to 08/31/2008	10,773
21 ST Century Comm. Learning	84.287C	N/A	492,090	09/01/2004	to 08/31/2005	(72,343)
21 ST Century Comm. Learning	84.287C	N/A	535,000	09/01/2005	to 08/31/2006	3,508
ARRA - IDEA	84.391	ARRA__11	6,517,318	09/01/2009	to 08/31/2011	(1,757,438)
ARRA - IDEA Preschool	84.392	ARRA__11	237,007	09/01/2009	to 08/31/2011	31,506
IDEA	84.027	FT__12	5,746,957	09/01/2011	to 8/31/2012	-
IDEA	84.027	FT__11	5,499,541	09/01/2010	to 08/31/2011	(1,544,457)
IDEA	84.027	FT__10	5,305,987	09/01/2009	to 08/31/2010	(79,846)
IDEA	84.027	FT__09	5,347,239	09/01/2008	to 08/31/2009	540
IDEA	84.027	FT__06	5,028,357	09/01/2005	to 06/30/2006	1,121
IDEA Preschool	84.027	FT__12	128,626	09/01/2011	to 8/31/2012	-
IDEA Preschool	84.027	FT__11	127,321	09/01/2010	to 08/31/2011	(10,614)
IDEA Preschool	84.027	FT__10	115,707	09/01/2009	to 08/31/2010	(5,091)
IDEA Preschool	84.027	FT__09	111,956	09/01/2008	to 08/31/2009	(10,697)
IDEA Preschool	84.027	FT__08	125,885	09/01/2007	to 08/31/2008	8,992
IDEA Preschool	84.027	FT__06	167,542	09/01/2005	to 06/30/2006	8,407
IDEA Preschool	84.027	FT__04	144,696	09/01/2003	to 06/30/2004	(5,882)
Total Special Revenue Fund						(12,210,507)
U.S. Department of Agriculture						
Passed - through State Department of Education:						
Enterprise Fund:						
Food Distribution Program	10.550	N/A	801,329	09/01/2011	to 06/30/2012	-
School Breakfast Program	10.553	N/A	3,678,996	09/01/2011	to 06/30/2012	-
School Breakfast Program	10.553	N/A	3,353,304	09/01/2010	to 06/30/2011	(309,925)
National School Lunch Program	10.555	N/A	8,712,845	09/01/2011	to 06/30/2012	-
National School Lunch Program	10.555	N/A	8,390,232	09/01/2010	to 06/30/2011	(635,929)
Fresh Fruit and Vegetables	10.582	N/A	161,337	09/01/2011	to 06/30/2012	-
Fresh Fruit and Vegetables	10.582	N/A	10,975	09/01/2010	to 06/30/2011	(2,653)
After School Snack Program	10.559	N/A	544,083	09/01/2011	to 06/30/2012	-
After School Snack Program	10.559	N/A	629,468	09/01/2010	to 06/30/2011	(31,985)
Total Enterprise Fund						(980,492)
Total Expenditures of Federal Awards						\$ (15,517,514)

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2012

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Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	Deferred Revenue/ Interfund Payable	Due to Grantor at June 30, 2012
\$ -	\$ 495,450	\$ (506,104)	\$ -	\$ -	\$ (39,550)	\$ 28,896	\$ -
-	208,740	(30,380)	-	-	-	-	-
-	-	-	-	-	(26,169)	4,825	-
-	-	-	-	-	(49,433)	8,109	-
-	-	-	-	-	(1,859)	12,632	-
-	-	-	-	-	(72,343)	-	-
-	-	-	-	-	-	3,508	-
-	2,149,831	(379,908)	-	-	(25,943)	38,428	-
-	-	(6,841)	-	-	-	24,665	-
-	4,481,651	(5,088,718)	-	-	(1,265,306)	658,239	-
-	2,401,312	(609,792)	-	-	-	247,063	-
-	225,927	(224,729)	-	-	(178,647)	99,999	-
-	-	-	-	-	-	540	-
-	-	-	-	-	-	1,121	-
-	-	(126,984)	-	-	(128,626)	1,642	-
-	17,531	(10,050)	-	-	(3,133)	-	-
-	5,091	(5,566)	-	-	(7,055)	1,489	-
-	-	-	-	-	(19,258)	8,561	-
-	-	-	-	-	-	8,992	-
-	-	-	-	-	-	8,407	-
-	-	-	-	-	(5,882)	-	-
-	27,459,592	(17,882,574)	-	-	(6,764,995)	4,125,965	5,541
-	801,329	(801,329)	-	-	-	-	-
-	3,485,657	(3,678,996)	-	-	(193,339)	-	-
-	309,925	-	-	-	-	-	-
-	8,336,484	(8,712,845)	-	-	(376,361)	-	-
-	635,929	-	-	-	-	-	-
-	135,539	(161,337)	-	-	(25,798)	-	-
-	2,653	-	-	-	-	-	-
-	540,820	(544,083)	-	-	(3,263)	-	-
-	31,985	-	-	-	-	-	-
-	14,280,321	(13,898,590)	-	-	(598,761)	-	-
\$ -	\$ 51,092,171	\$ (38,936,382)	\$ -	\$ -	\$ (7,493,231)	\$ 4,125,965	\$ 5,541

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of State Awards
for the Fiscal Year Ended June 30, 2012

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				Balance at June 30, 2011		
State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period		Deferred Revenue	Due to
			From	To	(Accts Receivable)	Grantor
State Department of Education						
General Fund:						
Equalization Aid	11-495-034-5120-078	\$ 249,787,181	07/01/10 to 06/30/11	\$ (24,677,893)	\$ -	
Equalization Aid	12-495-034-5120-078	303,051,843	07/01/11 to 06/30/12	-	-	
Education Adequacy Aid	11-495-034-5120-083	9,566,141	07/01/10 to 06/30/11	(956,615)	-	
Education Adequacy Aid	12-495-034-5120-083	28,521,068	07/01/11 to 06/30/12	-	-	
Special Education Aid	11-495-034-5120-089	11,466,168	07/01/10 to 06/30/11	(1,146,624)	-	
Special Education Aid	12-495-034-5120-089	12,274,090	07/01/11 to 06/30/12	-	-	
Security Aid	12-495-034-5120-084	9,822,856	07/01/11 to 06/30/12	-	-	
Other State Aid		44,309	07/01/11 to 06/30/12	-	-	
Other State Aid		97,667	07/01/10 to 06/30/11	(58,810)	-	
Transportation Aid	12-495-034-5120-014	2,369,754	07/01/11 to 06/30/12	-	-	
Extraordinary Aid	12-495-034-5120-044	2,419,213	07/01/11 to 06/30/12	-	-	
Extraordinary Aid	11-495-034-5120-044	1,920,297	07/01/10 to 06/30/11	(1,920,297)	-	
On-behalf NJSDA Capital Contributions	11-495-034-5120-087	6,430,433	07/01/11 to 06/30/12	-	-	
On-behalf TPAF Pension Contributions	11-495-034-5095-006	16,472,060	07/01/11 to 06/30/12	-	-	
Reimbursed TPAF Social Security Contributions	11-495-034-5095-002	12,442,531	07/01/10 to 06/30/11	(619,593)	-	
Reimbursed TPAF Social Security Contributions	11-495-034-5095-002	13,691,604	07/01/11 to 06/30/12	-	-	
Total General Fund				(29,379,832)	-	
Special Revenue Fund:						
Early Childhood Program Aid	12-495-034-5120-086	48,381,036	07/01/11 to 06/30/12	-	-	
Early Childhood Program Aid	11-495-034-5120-086	48,521,556	07/01/10 to 06/30/11	(4,852,152)	-	
Early Childhood Program Aid	10-495-034-5120-086	45,520,000	07/01/09 to 06/30/10	2,452,289	-	
Early Childhood Program Aid	09-495-034-5120-086	40,792,956	07/01/08 to 06/30/09	694,265	-	
Early Childhood Program Aid - Wraparound		708,285	07/01/06 to 06/30/07	138,439	-	
Early Childhood Program Aid	08-495-034-5120-025	16,560,726	07/01/07 to 06/30/08	1,080,061	-	
Early Childhood Program Aid	03-495-034-5120-025	16,089,389	07/01/02 to 06/30/03	471,337	-	
Excellent Educators for NJ		205,000	07/01/11 to 06/30/12	-	-	
Anti-Bullying Bill of Rights Act		25,269	07/01/11 to 06/30/12	-	-	
Demonstrably Effective Program Aid	03-495-034-5064-002	9,052,038	07/01/02 to 06/30/03	145,981	-	
Distance Learning Network	03-100-034-5120-348	895,576	07/01/02 to 06/30/03	2,432	-	
Evening School for the Foreign Born	06-100-034-5062-026	4,474	07/01/05 to 06/30/06	177	-	
N.J. Nonpublic Aid:						
Auxiliary Services:						
Home Instruction	11-100-034-512c-067	6,903	07/01/10 to 06/30/11	(6,973)	-	
Home Instruction	12-100-034-512c-067	9,198	07/01/11 to 06/30/12	-	-	
Home Instruction	06-100-034-512c-067	10,251	07/01/05 to 06/30/06	(10,251)	-	
Home Instruction	05-100-034-512c-067	7,500	07/01/04 to 06/30/05	406	-	

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of State Awards
for the Fiscal Year Ended June 30, 2012

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Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2012			Memo	
				(Accounts Receivable)	Deferred Revenue/ Interfund Payable	Due to Grantor at	Budgetary Receivable	Cumulative Total Expenditures
\$ -	\$ 24,677,889	\$ -	(4) \$ -	\$ -	\$ -	\$ -	\$ 24,677,889	\$ -
-	273,310,671	(303,051,843)	-	(29,741,172)	-	-	(29,741,172)	(303,051,843)
-	956,615	-	-	-	-	-	956,615	-
-	25,663,094	(28,521,068)	-	(2,857,974)	-	-	(2,857,974)	(28,521,068)
-	1,146,624	-	-	-	-	-	1,146,624	-
-	10,837,054	(12,274,090)	-	(1,437,036)	-	-	(1,437,036)	(12,274,090)
-	8,840,574	(9,822,856)	-	(982,282)	-	-	(982,282)	(9,822,856)
-	-	(44,309)	-	(44,309)	-	-	(44,309)	(44,309)
-	58,810	-	-	-	-	-	-	-
-	2,132,784	(2,369,754)	-	(236,970)	-	-	(236,970)	(2,369,754)
-	-	(2,419,213)	-	(2,419,213)	-	-	-	(2,419,213)
-	1,920,297	-	-	-	-	-	-	-
-	6,430,433	(6,430,433)	-	-	-	-	-	(6,430,433)
-	16,472,060	(16,472,060)	-	-	-	-	-	(16,472,060)
-	619,546	-	-	(47)	-	-	619,546	-
-	13,680,055	(13,691,604)	-	(11,549)	-	-	-	(13,691,604)
-	386,746,506	(395,097,230)	(4)	(37,730,552)	-	-	(7,899,069)	(395,097,230)
-	43,542,936	(48,381,036)	-	(4,838,100)	-	-	-	(48,381,036)
-	4,852,156	-	4	-	-	-	-	-
-	-	-	-	-	2,452,289	-	-	-
-	-	-	-	(14,054)	708,319	-	-	-
-	-	-	-	-	138,439	-	-	-
-	-	(856,636)	-	-	223,425	-	-	(856,636)
-	-	(471,337)	-	-	-	-	-	(471,337)
-	203,242	(205,000)	-	(1,758)	-	-	-	(205,000)
-	25,269	(25,269)	-	-	-	-	-	(25,269)
-	-	-	-	-	145,981	-	-	-
-	-	-	-	-	2,432	-	-	-
-	-	-	-	-	177	-	-	-
-	-	-	-	(6,973)	-	-	-	-
-	-	(9,198)	-	(9,198)	-	-	-	(9,198)
-	-	-	-	(10,251)	-	-	-	-
-	-	-	-	-	406	-	-	-

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of State Awards
for the Fiscal Year Ended June 30, 2012

K-4

					Balance at June 30, 2011	
State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period		Deferred Revenue	Due to
			From	To	(Accts Receivable)	Grantor
State Department of Education - Continued						
Special Revenue Fund-Continued:						
N.J. Nonpublic Aid:						
Auxiliary Services - Continued:						
Transportation	12-100-034-5120-068	\$ 55,260	07/01/11 to 06/30/12	\$ -	\$ -	
Compensatory Education	12-100-034-512a-067	533,403	07/01/11 to 06/30/12	-	-	
Compensatory Education	11-100-034-512a-067	599,485	07/01/10 to 06/30/11	-	97,960	
Corrective Speech	12-100-034-512a-066	76,615	07/01/11 to 06/30/12	-	-	
Corrective Speech	11-100-034-512a-066	92,314	07/01/10 to 06/30/11	-	38,819	
English as a Second Language	11-100-034-5120-067	43,545	07/01/10 to 06/30/11	-	24,761	
English as a Second Language	12-100-034-5120-067	27,585	07/01/11 to 06/30/12	-	-	
Examination & Classification	11-100-034-512b-066	225,807	07/01/10 to 06/30/11	-	45,738	
Examination & Classification	12-100-034-512b-066	223,153	07/01/11 to 06/30/12	-	-	
Supplemental Instruction	11-100-034-512c-066	184,130	07/01/10 to 06/30/11	-	34,047	
Supplemental Instruction	12-100-034-512c-066	173,977	07/01/11 to 06/30/12	-	-	
Textbook Aid	12-100-034-5120-064	83,681	07/01/11 to 06/30/12	-	-	
Textbook Aid	11-100-034-5120-064	114,020	07/01/10 to 06/30/11	-	743	
Textbook Aid	10-100-034-5120-064	140,942	07/01/09 to 06/30/10	-	693	
Nursing Services Aid	12-100-034-5120-070	119,533	07/01/11 to 06/30/12	-	-	
Nursing Services Aid	11-100-034-5120-070	128,099	07/01/10 to 06/30/11	-	8,351	
Family Friendly Centers		50,800	07/01/02 to 06/30/03	4,702	-	
New Jersey Character Education	06-495-034-5120-053	52,349	07/01/05 to 06/30/06	23,416	-	
New Jersey Character Education	05-495-034-5120-053	53,432	07/01/04 to 06/30/05	20,380	-	
New Jersey Character Education	04-495-034-5120-053	54,315	07/01/03 to 06/30/04	6,713	-	
Math - in - CTE - Grant		3,208	08/01/08 to 06/30/09	(290)	-	
Total Special Revenue Fund				170,932	251,112	
State Department of Agriculture						
Enterprise Fund:						
National School Lunch Program (State share)	11-100-010-3350-023	163,138	07/01/10 to 06/30/11	(13,498)	-	
National School Lunch Program (State share)	12-100-010-3350-023	182,167	07/01/09 to 06/30/10	-	-	
Total Enterprise Fund				(13,498)	-	
Total Expenditures of State Awards				\$ (29,222,398)	\$ 251,112	

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of State Awards
for the Fiscal Year Ended June 30, 2012

K-4

Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2012			Memo	
				(Accounts Receivable)	Deferred Revenue/ Interfund Payable	Due to Grantor at	Budgetary Receivable	Cumulative Total Expenditures
\$ -	\$ 55,260	\$ (55,260)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,260)
-	533,403	(464,086)	-	-	-	69,317	-	(464,086)
-	-	-	(97,960)	-	-	-	-	-
-	76,615	(47,931)	-	-	-	28,684	-	(47,931)
-	-	-	(38,819)	-	-	-	-	-
-	-	-	(24,761)	-	-	-	-	-
-	27,585	(13,793)	-	-	-	13,792	-	(13,793)
-	-	-	(45,738)	-	-	-	-	-
-	223,153	(202,880)	-	-	-	20,273	-	(202,880)
-	-	-	(34,047)	-	-	-	-	-
-	173,977	(147,319)	-	-	-	26,658	-	(147,319)
-	83,681	(83,136)	-	-	-	545	-	(83,136)
-	-	-	(743)	-	-	-	-	-
-	-	-	(693)	-	-	-	-	-
-	119,533	(119,533)	-	-	-	-	-	(119,533)
-	-	-	(8,351)	-	-	-	-	-
-	-	-	-	-	4,702	-	-	-
-	-	-	-	-	23,416	-	-	-
-	-	-	-	-	20,380	-	-	-
-	-	-	-	-	6,713	-	-	-
-	-	-	-	(290)	-	-	-	-
-	49,916,810	(51,082,414)	(251,108)	(4,880,624)	3,726,679	159,269	-	(51,082,414)
-	13,498	-	-	-	-	-	-	-
-	174,307	(182,167)	-	(7,860)	-	-	-	(182,167)
-	187,805	(182,167)	-	(7,860)	-	-	-	(182,167)
\$ -	\$ 436,851,121	\$ (446,361,811)	\$ (251,112)	\$ (42,619,036)	\$ 3,726,679	\$ 159,269	\$ (7,899,069)	\$ (446,361,811)

ELIZABETH SCHOOL DISTRICT
Notes to Schedules of Expenditures of Federal and State Awards
June 30, 2012

1. GENERAL

The accompanying schedules of expenditures of federal and state awards present the activity of all federal and state award programs of the Board of Education, Elizabeth School District. The Board of Education is defined in Note 1(a) to the District's Notes to Financial Statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included on the schedule of expenditures of federal awards.

2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal and state awards are presented using the modified accrual basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting and those recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These basis of accounting are described in Note 1(h)(ii) to the Financial Statements.

3. RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules of expenditures of federal and state awards agree with amounts reported in the District's financial statements. The financial statements present the special revenue fund on both a GAAP basis and a budgetary basis. The special revenue fund is presented in the accompanying schedules of expenditures of federal and state awards on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$937,660. See Note 1(i) to the District's Notes to Financial Statements and Schedule C-3 for a reconciliation of the budgetary basis to the GAAP basis of accounting for the special revenue fund. Award revenues are reported in the District's financial statements as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 7,155,218	\$395,097,230	\$402,252,448
Special Revenue Fund	17,882,574	51,082,414	68,964,988
Debt Service Fund	—	—	—
Food Service Fund	<u>13,898,590</u>	<u>182,167</u>	<u>14,080,757</u>
Total Awards and Financial Assistance	<u>\$38,936,382</u>	<u>\$446,361,811</u>	<u>\$485,298,193</u>

ELIZABETH SCHOOL DISTRICT**Notes to Schedules of Expenditures of Federal and State Awards****June 30, 2012****4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules of expenditures of federal and state awards agree with the amounts reported in the related federal and state financial reports.

5. SCHOOLWIDE PROGRAMS

The following amounts have been blended in school wide programs as a Federal revenue source:

Title I Part A	\$5,706,155
Title III Part A	<u>569,173</u>
	<u>\$6,275,328</u>

6. NONCASH TRANSACTIONS AND ON-BEHALF PAYMENTS

Revenues and expenditures reported under the Food Distribution Program represent current year value of food commodities received and current year value of food distributions made, respectively. The amount reported as TPAF Pension Contributions represents the amount paid by the State on behalf of the District for the year ended June 30, 2012. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2012. NJSDA Capital Contributions represents the estimated fair market value of building improvements projects funded by the New Jersey Schools Development Authority (NJSDA).

**ELIZABETH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2012**

D) SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal Control over financial reporting:

1) Material weakness(es) identified? yes X no

2) Significant deficiencies identified that are not considered to be material weaknesses? yes X no

Noncompliance material to basic financial statements noted? yes X no

Federal Awards

Internal Control over major programs:

1) Material weakness(es) identified? yes X no

2) Significant deficiencies identified that are not considered to be material weaknesses? yes X none reported

Type of auditor's report issued on compliance with major programs Unqualified

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of Circular A-133? yes X no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.410A	Education Jobs Fund
10.555	National School Lunch Program
84.010	Title I
84.391	ARRA - IDEA
93.778	Medical Assistance Program
84.287C	21 st Century Community Learning

**ELIZABETH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2012**

I) SUMMARY OF AUDIT RESULTS - continued

Federal Awards-continued

Identification of major programs – continued:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>10.550</u>	<u>Food Distribution Program</u>

Dollar threshold to distinguish between type A and type B programs: \$1,168,091

Auditee qualified as low-risk auditee? yes X no

State Awards

Dollar threshold to distinguish between type A and type B: \$3,000,000

Auditee qualified as low-risk auditee? yes X no

Internal Control over financial reporting:

1) Material weakness(es) identified? yes X no

2) Significant deficiencies identified that
are not considered to be material
weaknesses? yes X no

Type of auditor's report issued on compliance with major programs Unqualified

Any audit findings disclosed that are required to be
reported in accordance with section
NJOMB Circular Letter 04-04? yes X no

Identification of major programs:

<u>State Grant Number(s)</u>	<u>Name of State Program</u>
<u>12-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>12-495-034-5120-014</u>	<u>Transportation Aid</u>

**ELIZABETH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2012**

II) FINANCIAL STATEMENTS FINDINGS

None

III) FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV) STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

None

**ELIZABETH SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR-YEAR FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
YEAR ENDED JUNE 30, 2012**

STATUS OF PRIOR YEAR FINDINGS

Finding # 2011-1

Condition: The District did not submit the audit for the fiscal year 2011 within the timeframe specified by the NJ DOE.

Current Status: A corrective action plan has been taken by the District and this matter has been resolved.